

**IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE
STRUCTURED DYADIC METHODS (SDM) TO INCREASE THE MOTIVATION
AND THE LEARNING ACHIEVEMENT OF STUDENTS IN THE SUBJECTS OF
INSTITUTION ACCOUNTING PRACTICUM CLASS XI AKL 1 SMK NEGERI 1
PENGASIH ACADEMIC YEAR 2018/2019**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirements to obtain the
degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



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YOGYAKARTA STATE UNIVERSITY
2019**

VALIDATION

The undergraduate thesis entitled:


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2018/2019**

By:

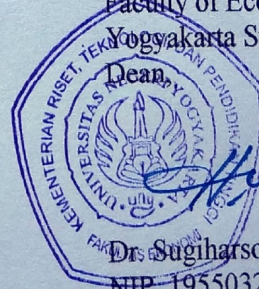
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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference of citation by following the prevalent procedure of scientific writing.

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MOTTO

“Sesungguhnya sesudah kesulitan itu ada kemudahan”
(Q.S. Al. Insyirah: 5).

“Hai orang-orang yang beriman, apabila dikatakan kepadamu: "Berlapang-lapanglah dalam majelis", maka lapangkanlah, niscaya Allah akan memberi kelapangan untukmu. Dan apabila dikatakan: "Berdirilah kamu, maka berdirilah, niscaya Allah akan meninggikan orang-orang yang beriman di antaramu dan orang-orang yang diberi ilmu pengetahuan beberapa derajat. Dan Allah Maha Mengetahui apa yang kamu kerjakan”
(Q.S. Al. Mujadilah: 11).

Don't worry! It will be passed
(Chilyatul Umniyah)

DEDICATION

Alhamdulillah, all praises to Allah The Lord of Hosts

This my simple thesis is presented to:

1. My beloved parents, Mrs. Umi Mahwiyah and Mr. M. Nur Salim. Thanks for your infinite love, support, and prayers that never stop every second.
2. My Grand Mother, Mrs. Ngadiyah who always prays in every prayer.
3. My best brother, M. Al Qodri Ibnu Mas'ud. Thank you for your support enthusiasm and prayer.
4. UNY's beloved alma mater who has provided the opportunity to study and study.

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ABSTRACT

The study aims to know: (1) Increasing Learning Motivation for students of class XI AKL 1 SMK Negeri 1 Pengasih academic year 2018/2019 and (2) Increasing learning achievement of class XI AKL 1 SMK Negeri 1 Pengasih academic year 2018/2019 through Cooperative Learning Model Type Structured Dyadic Methods (SDM) In The Subjects of Institution Accounting Practicum.

This research is Classroom Action Research (CAR) which is carried out for a minimum of 2 cycles. The subjects in this study were 32 students of class XI AKL 1 SMK Negeri 1 Pengasih. Data collection techniques with observations and questionnaires for student learning motivation, while student learning achievements with learning achievements tests. The data analysis technique is the analysis of quantitative data, which includes the percentage of student learning motivation scores and the average test scores of student learning achievement.

The result show that the implementation of Cooperative Learning Model Type Structured Dyadic Methods (SDM) can increase the motivation and the learning achievement of students in the subjects of institution accounting Practicum class xi akl 1 SMK Negeri 1 Pengasih academic year 2018/2019. Increased student learning motivation with observations from Pre-cycle-Cycle I at 9.87% and from Cycle I to Cycle II at 3.83%. Increased Learning Motivation of Students from Cycle I to Cycle II based on the questionnaire was equal to 3.84%. In the first cycle of student learning achievement that achieve the minimum criteria for completeness by 75%, amounted to 59.38%. In Cycle II student learning achievement have achieved a minimum criteria of 75% completeness, which is 86.67%.

Keywords: Learning Motivation, Learning Achievement, Cooperative Learning, Structured Dyadic Methods (SDM)

**PENERAPAN MODEL PEMBELAJARAN STRUCTURED DYADIC
METHODS (SDM) UNTUK MENINGKATKAN MOTIVASI BELAJAR DAN
HASIL BELAJAR SISWA PADA MATA PELAJARAN PRAKTIKUM
AKUNTANSI LEMBAGA KELAS XI AKL 1 SMK NEGERI 1 PENGASIH
TAHUN AJARAN 2018/2019**

Oleh:
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ABSTRAK

Penelitian ini dilakukan untuk mengetahui: (1) Peningkatan Motivasi Belajar siswa kelas XI AKL 1 SMK Negeri 1 Pengasih tahun ajaran 2018/2019 dan (2) Peningkatan Hasil Belajar siswa kelas XI AKL 1 SMK Negeri 1 Pengasih tahun ajaran 2018/2019 melalui penerapan model pembelajaran kooperatif tipe Structured Dyadic Methods (SDM) pada mata pelajaran Praktikum Akuntansi Lembaga.

Penelitian ini adalah Penelitian Tindakan Kelas (PTK) yang dilaksanakan selama minimal 2 siklus. Subjek pada penelitian ini adalah 32 Siswa kelas XI AKL 1 SMK Negeri 1 Pengasih. Teknik pengumpulan data dengan Observasi dan Angket untuk motivasi belajar siswa, sedangkan hasil belajar siswa dengan tes hasil belajar. Teknis analisis data adalah analisis data kuantitatif, yaitu meliputi persentase skor motivasi belajar siswa dan rata-rata nilai tes hasil belajar siswa.

Hasil dari penelitian ini adalah bahwa penerapan model pembelajaran kooperatif tipe Structured Dyadic Methods (SDM) dapat meningkatkan motivasi belajar siswa dan hasil belajar siswa XI AKL 1 SMK Negeri 1 Pengasih tahun ajaran 2018/2019 yang dibuktikan dengan adanya peningkatan skor motivasi belajar siswa dan nilai rata-rata hasil belajar siswa. Peningkatan motivasi belajar siswa dengan observasi dari Prasiklus– Siklus I sebesar 9,87% dan dari Siklus I ke Siklus II sebesar 3,83%. Peningkatan Motivasi Belajar Siswa dari Siklus I ke Siklus II berdasarkan angket adalah sebesar 3,84%. Pada Siklus I Hasil Belajar Siswa yang mencapai kriteria minimal ketuntasan sebesar 75% yaitu sebesar 59,38%. Pada Siklus II Hasil Belajar Siswa sudah mencapai kriteria minimal ketuntasan 75% yaitu sebesar 86,67%.

Kata Kunci: Motivasi Belajar Siswa, Hasil Belajar Siswa, Model Pembelajaran, Structured Dyadic Methods (SDM).

FOREWORD

I would like to say thanks to Allah swt the Almighty for all the blesses, mercy, and guidance, this undergraduate thesis entitled “Implementation Of Cooperative Learning Model Type Structured Dyadic Methods (Sdm) To Increase The Motivation And The Learning Achievement Of Students In The Subjects Of Institution Accounting Practicum Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019” can be finished.

On this occasion with great humanity, I would like to kindly thanks all people below who have given me pray, helps, and guidance so that report can be smoothly finished.

1. Prof. Dr. Sutrisna Wibawa, M.Pd. Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics, Yogyakarta State University.
3. Rr. Indah Mustikawati, M. Si, Ak., CA., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.
4. Dra. Isroah, M.Si, my first supervisor who has patiently guided me until my undergraduate thesis has finished.
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The author recognize that in arranging this thesis still has many flaws and is still far from perfect. Therefore, criticisms and suggestions are expected by author. Finally, wish all the help that has been given by all parties above into practice and take advantage of a useful reply from Allah swt, and this thesis become useful information on readers.

Yogyakarta, 8 Maret 2019
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CHAPTER I INTRODUCTION

A. Problem Background

Science is a knowledge that continues to grow which summarizes a collection of theories that have been proved. The development of science is growing rapidly, both in the scope of the country and in the world. The development of science requires individuals in this world to actively participate in the development of science that continues to run. Science can be obtained through education.

According to Sugihartono (2015: 5) education is an effort which is done consciously and intentionally to change human behavior both individually and in groups to maturing people through teaching and training. Varied education and quality training is expected to help students achieve their learning goals in a mature and optimally. The enthusiasm and motivation for learning must be created by the teacher. As a teacher, he must be able to master the subjects taught.

Institution Accounting Practicum is a new subject so that both teachers and students do not have knowledge about it before. One of the successes of the Institution Accounting Practicum learning process can be measured by looking at the values obtained by students. Currently, the Minimum Completion Criteria (KKM) has been applied which is used as a standard for measuring student learning achievement. KKM in SMK Negeri Pengasih is 75.

SMK Negeri 1 Pengasih is a business and management based school is located at Jl Kawijo No. 11 Pengasih District of Kulon Progo Regency, Yogyakarta Province. The vision of SMK Negeri 1 Pengasih is to become an international standard education and training institution to produce human resources who are devout, professional, have performance and are able to compete at National and International levels. In the 2018/2019 school year the revised 2013 curriculum begins. The policy that there is new subjects that the student must be adopted subject is Institution Accounting Practicum. Learning takes place during four hours of meetings in one week.

Based on the results of interviews with Andini class XI AKL 1 on September 13, 2018, it was stated that learning lasted for 4 hours making many students sleepy. Besides being due to time, the material was delivered with lectures so students became bored. Based on documentation made on September 13, 2018 in class XI AKL 1, judging from the daily test scores given, there are still students who have not reached KKM yet. Students who have not reached the KKM yet are 28 students from 32 students. The percentage of students who have not reach KKM is 87.5% while students who reach KKM are 12.5%. The percentage of students who reached KKM is less than 75%, so the learning achievements of class XI AKL 1 students can still be said not optimal. Some of the factors that cause this to happen are because of students' motivation to learn Institution Accounting Practicum is still low, students find it difficult to understand material that is theoretical.

When learning takes place, the learning process carried out in the class is still teacher centered, which should be student centered. The teacher becomes the only source of learning in the classroom. While students only listen without responding to the explanation conveyed by the teacher. Students also do not want to ask questions related to material that has not been understood. In addition, students record subject matter after being appealed by the teacher. This shows the activeness of AKL class XI students are still low. The handbook in these subjects are limited, only 1 module for 2 people. Based on the observation made on Wednesday, September 13 2018, the library provides textbooks, but it cannot be borrowed because it is still an inventory process. This makes limitations in the material used.

Based on the interview and documentation with Mr. Jamin as the supervisor of the Institution Accounting Practicum subjects on September 7, 2018, the learning achievement of the XI AKL 1 SMK Negeri 1 Pengasih have not increased. When the teacher explains the subject matter, there are students who pay less attention to the teacher's explanation by doing activities outside of learning such as daydreaming, drowsiness, chatting with friends, even when the teacher is off guard using stealthy *cellphones*. After completing the lesson, the teacher gives individual assignments that students must do. Students are less enthusiastic about accepting the assignment given by the teacher and consider the task to be a heavy burden that must be done. So, in working on individual tasks, students are still dependent on their friends. Other than based on pre observation, learning motivation of student is

63,85%. This proves that the learning motivation of class XI AKL students is low.

Motivation and learning are the two things that influence each other. Motivation is an internal state that arouse, direct, and sustain behavior (Wolfook, 2009:192). In the process of learning motivation is very important because a person who has no motivation in learning then he won't do the learning activities. Schunk, et al (2010:5) suggests that the motivation of having a relationship with the results of the study. The results of the study required a good learning process that relies on the ability of teachers in providing teaching through learning model variations.

One learning model that can help students not to have difficulties in the learning process is with cooperative learning strategies. According to Isjoni (2011: 20), cooperative learning as a teaching approach where students work together between each other in small study groups to complete individual or group assignments given by the teacher. According to Huda (2015: 31) cooperative learning as the formation of small groups composed of students who are required to work together and enhance the learning of other students. The cooperative learning model has several kinds including Student Teams-Achievment Division (STAD), Team Game Tournament (TGT), Cooperative Integrated Reading and Composition (CIRC), Team Assisted Individualization (TAI), Group Investigation (GI), Learning Together (LT), Complex Instruction (CI), dan Structure Dyadic Methhods (SDM).

Based on the results of the questionnaire distributed on September 24, 2018, there were 4 out of 32 students who stated that they did not like the presentation because students in presenting were still reading so that students who listened did not understand it. This is in contrast to the revised 2013 curriculum that learning employs student centered, not the teacher centered. Therefore an appropriate learning model is needed. Learning models with the type of Structured Dyadic Methods (SDM) are expected to overcome class problems that usually run passively. Students will be more effective in learning when they are collected in small groups, because excessive group formation will make students become crowded, chat alone, only a few students working in groups.

Structured Dyadic Methods (SDM) is a pairing system. One student becomes a tutor and the other student becomes a student. Tutor teaches material to students and gives quizzes to students, when students cannot answer the quiz, tutor provides answers and students will write three times. Then the students answer it in turn. This model provides opportunities for students to think, answer, be responsible, and help each other. Students are required be active in teaching and learning, and teachers are facilitators. So this method in addition is used to improve the learning process can also be used in increasing the motivation to learn. In addition, in the model of learning, there are elements of the award so that it can enhance the learning motivation of students.

The quality of learning and the variation in learning models need to be improved in order to achieve Institution Accounting Practicum subjects. Based on the conditions described above, the researchers will conduct a research with the title “Implementation of Cooperative Learning Model Type Structured Dyadic Methods (SDM) to Increase the Motivation and the Learning Achievement of Students In The Subjects Of Institution Accounting Practicum Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019”.

B. Problem Identification

Based on the background of the problem above, we can identify several problems as follows:

1. Less varied learning models, because the teachers tend to use lecture models to teach Institution Accounting Practicum subjects. This is not in accordance with the curriculum revision 2013 that student-centered learning.
2. The amount of the percentage of students who reach the KKM is 12.5%, so the learning achievements class XI AKL 1 can be said to be not optimal.
3. The student handbook in these subject is limited, only 1 module for 2 students.
4. Based on the results of observation and interview in class XI AKL 1, there are some students who are less attentive to the teacher by doing activities outside of learning such as dreamy, drowsy, chatting with friends, even

when teachers are off guard students in furtive using mobile phone so that it can be said the learning motivation of students of Class XI AKL 1 still less.

C. Problem Limitation

Based on the identification of the problems described, this study focuses on student learning motivation and student learning achievement on the Institution Accounting Practicum subjects. In this study, researchers used a cooperative learning model of Structured Dyadic Methods (SDM) as an efforts to increase student learning motivation and student learning achievement in Accounting Practicum subjects in the XI AKL 1 SMK Negeri 1 Pengasih academic year 2018/2019.

D. Problem Formulation

Based on the identification and limitation of the problems described, this research can be formulated into:

1. How can the Learning Motivation be increased through the implementation of Cooperative Learning Model Type Structured Dyadic Methods (SDM) in Institution Accounting Practicum of Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019?
2. How can the Learning Achievement be increased through the implementation of Cooperative Learning Model Type Structured Dyadic Methods (SDM) in Institution Accounting Practicum of Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019?

E. Research Objective

Based on the formulation of the problem described, the purpose of research that will be conducted to determine:

1. Increasing the learning motivation of class XI AKL 1 SMK Negeri 1 Pengasih academic year 2018/2019 in the Institution Accounting Practicum subject through the application of cooperative learning model of the Structured Dyadic Methods (SDM).
2. Increasing the learning achievement of class XI AKL 1 SMK Negeri 1 Pengasih academic year 2018/2019 in the application of cooperative learning model of the Structured Dyadic Methods (SDM).

F. Research Benefit

The result of this study is expected to give some benefits as follows:

1. Theoretical Significances
 - a. The research findings expected to enhance the literature, especially in the education environment about cooperative learning models of the Structured Dyadic Methods (SDM) to increase the learning motivation and the learning achievement.
 - b. The research finding can be references for the future researchers.
2. Practicum Significances
 - a. For Student

The learning motivation of Institutional Accounting Practicum subjects can be increased as well as being able to enhance student learning achievement.

b. For Teacher

The teachers can use cooperative learning models of the Structured Dyadic Methods (SDM) as a references for teaching.

c. For Researchers

This research is to enhance knowledge, insight and experience as a provision to become an accounting teacher in the future.

d. For Schools

This research is used as a means of contributing to improve the quality of learning and as a considerations for creating superior quality graduates.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Learning Motivation

a. Understanding Learning Motivation

According to Uno (2017: 3), motivation comes from the word "motif" which means the strength of the individual, which causes the individual to act or do something. According to WS Winkel, "motif" is interpreted as the driving force in a person to carry out certain activities for the sake of achieving goals (Uno, 2017: 3). From the word motif, Sardiman AM (2016: 73) reveals that motivation can be interpreted as the driving force that has become active.

According to Wlodkowsky (in Sugihartono, 2015: 78), motivation is an impulse found in someone to try to make a better behavior that are better in meeting their needs. Whereas according to Mc Donald in Sardiman AM (2016: 73-74) motivation is a change in energy in a person that is characterized by the appearance of feeling and comes in response to the goal.

According to Sugihartono, (15: 74), the notion of learning is a process of gaining knowledge and experience in the form of behavior changes and the ability to react permanently voluntary because of the interaction of individuals with their environment. In line with this opinion, Uno (2017: 21) defines learning as a process of behavior

changes that can be expressed in the form of mastery, application, and assessment or regarding attitudes and values of knowledge and basic skills found in various aspects life.

Sardiman AM (2016: 37) reveals that learning is a process of assimilating and linking experiences or materials learned by a person with an understanding that he already has, so that the understanding becomes developed. Whereas Suprijono (2016: 3) believes that in idealism, learning means psycho-physical-social activities leading to full personal development.

Sardiman A.M (2016: 75) reveals that in learning, motivation can be said to be the overall driving force in students which encourages learning activities, which guarantees the continuity of learning activities and gives direction to the learning activities, so that the desired goals by students as subjects of learning can be achieved. According to Suprijono (2016: 3), motivation to learn is a process that encourages learning, direction, and persistence of behavior. Motivated behavior is behavior that is full of energy, directed, and long lasting. Thus, the motivation is the urge someone to do learning activities. Someone when they have carried out learning activities with motivation will be more in doing it, so that the goals will be more easily achieved.

b. Types of Learning Motivation

The kinds of learning motivation are intrinsic motivation and extrinsic motivation, along with the description:

1) Intrinsic Motivation

According to Sardiman AM (2016: 89-90) the intrinsic motivation is an active motives or the function is not need to be stimulated from the outside because in every individual there is to do something. A student who has intrinsic motivation will be diligent in learning, because it does not require external encouragement. Students do learning because they want to achieve goals to gain knowledge, values and skills.

In the learning process, students who have intrinsic motivation can be seen from their learning. Learning activities begin and are continued based on the motivation that is in him and will be related to his learning. A student feels a need and has the desire to learn so that he can achieve learning goals, not because he only wants praise or reward.

According to Hamalik (2017: 112) intrinsic motivation is included in learning situations that stem from the needs and goals of the students themselves. Because this motivation comes from students, this motivation is often called "pure motivation" or true motivation. In this case, praise or gifts are not necessary because it does not lead the learners to learn to settle the praise or rewards.

2) Extrinsic Motivation

According to Sardiman AM (2012: 90-91) extrinsic motivation is an active motives and it functions because of an external stimulation. Extrinsic motivation can also be said as a form of motivation in learning activities that are started and determined based on external encouragement.

According to Hamalik (2017: 112-113) extrinsic motivation is caused by outside factors of learning situations such as numbers, diplomas, gifts, opposition and competition. Extrinsic motivation is still needed in school because learning in schools is not everything is interesting or in accordance with the needs of students.

c. Learning Motivation Function

According to Sardiman A. M. (2016: 85) learning motivation function, namely:

- 1) Encourage people to act, namely as a driver of every activity that will be done.
- 2) Determining the direction of action, towards the goals to be achieved. Thus, motivation can provide the direction and activities that should be done according to its purpose.
- 3) Detecting or determining the actions that must be done in order to achieve the goal, by leaving the action that is not useful for the purpose.

- 4) A person or someone in doing a business and with good motivation in learning will be able to achieve good achievements.

Learning motivation function according to Hamalik (2017:161) that is to encourage emergence into action or an act, a director, and an activator. Based on the explanation of learning motivation functions according to some experts it can be concluded that the function of learning motivation is to move, direct, and sustain someone to achieve educational goals, especially students in achieving learning goals. A student who has the motivation to learn will then move to be more advanced because he can feel the function of learning motivation.

d. Learning Motivation Indicators

Learning motivation can be seen both from inside and outside students based on indicators or characteristics that appear to students. According to Sardiman AM (2016: 83) states that there are characteristics of learning motivation, namely:

- 1) Persevering with the task (can work continuously in the past, never stops before it's finished).
- 2) Tenacious faces difficulties (not desperate).
- 3) Interest in various problems (interest in access).
- 4) Prefer to work independently.
- 5) Get bored quickly on routine tasks (things that are mechanical, repetitively just like that, so I am creative).
- 6) It is not easy to let go of what is believed.

- 7) Can maintain his opinion (if you are sure of something).
- 8) Nice to find and solve questions.

While indicators of motivation in learning according to Uno (2017:23) are:

- 1) The existence of the passion and desire to succeed.
- 2) The existence of encouragement and necessity in study.
- 3) Hope and ideals for the future.
- 4) Merits in learning.
- 5) The existence of interesting activities in learning.
- 6) The presence of a conducive learning environment.

The learning motivation of students is reflected because the students have been successful in completing his studies and attended. Student success in completing problem and get praise from the teacher will be uplifting. Students will be more encouraged their learning motivation if it gets good results and decreases if the results are bad.

e. How to Grow Learning Motivation

According to Hamalik (2015: 166) reveals that there are several ways to motivate students in learning, as follows:

1) Giving Numbers

In general, students want to know the results of their work in the form of numbers given by the teacher. Students who get a good number will encourage their learning motivation to be greater,

whereas students who get less numbers may be frustrated or can also be a driver for better learning.

2) Praise

Giving praise to students on matters was carried out with great success as a booster of learning. Praise causes satisfaction and pleasure.

3) Gift

This method can be done by the teacher within certain limits, for example giving gifts at the end of the year to students who get good or good learning achievement.

4) Work in group

In group work where cooperation is carried out in learning, each group member sometimes appears feeling to maintain the good name of the group to be a strong booster of learning.

5) Competing

Group work and the press provide social motives to students. However, individual competition will lead to unfavorable influences such as broken friendships, fights, conflicts, and competition between study groups.

6) The purpose and level of aspiration

From the family will encourage student activities.

7) Sarcasm

Sarcasm by inviting students who have less scores. Within certain limits sarcasm can encourage learning activities for their good name, but on the other hand it can lead to the opposite, because student feels himself insulted so as to allow conflict between students and teachers to arise.

8) Assessment

Continuous assessment will encourage students to learn. Because every child has a tendency to get good results. Besides that, the students always get challenges and problems that must be faced and solved, thus encouraging them to study more thoroughly and thoroughly.

9) Field Trips and Excursions

This method can generate motivation to learn by because in this activity you will get immediate safety and meaningful for him. Apart from that, because the object to be visited is an object that interests him.

10) Educational Film

Every student feels happy watching a movie. The description and content of the film's story attracts students' attention and interest in learning. Students get new experiences which are a meaningful unit of story.

11) Learning Through Radio

Listening to the radio is more productive than listening to the teacher's lecture. Radio is an important tool to encourage student learning motivation.

2. Learning Achievement

a. Understanding Learning Achievement

Learning achievement are an important component to know how far students receive learning material in class. Sudjana (2009: 3) define the results of student learning in essence is a change in behavior as a result of learning in a broader sense covering the fields of cognitive, affective, and psychomotor. Meanwhile, according to Dimyati & Mudjiono (2009: 3-4) mentioning learning achievement is the result of an interaction between learning and teaching. Learning achievement have two sides of assessment, namely from the teacher's side, teaching action ends with the evaluation process of learning achievement. In terms of students, learning achievement are the end of teaching the peak of the learning process.

According to Hamalik (2017: 30) learning achievement are a changes in behavior in a person which can be observed and measured forms of knowledge, attitudes and skills. These changes can be interpreted as the occurrence of improvement and development that is better than before and who do not know to know. Based on definitions according to some knowledge about learning achievement it can be

concluded that learning achievement are changes in behavior as a process of learning achievement measured from several predetermined specs and using evaluations to find out learning achievement especially for students.

b. A type and type of Learning Achievement Indicator

According Daryanto & Amirono (2016: 31), the realm of measuring learning achievement are:

1) Cognitive specification

The type of cognitive studying results including the type of learning achievement of knowledge, the type of learning achievement understanding (comprehention), the type of learning achievement of the application, the type of analysis results, the type of learning achievement synthesis, and the type of evaluation learning. The psychological domain of students who are selected is the cognitive domain.

2) Affective Aspects

The affective field deals with attitudes, interests, self-concepts and values. The affective component is the individual's belief and the person's appreciation of the object of attitude whether he feels happy or unhappy, happy or unhappy.

3) Psychomotor Aspects

The psychomotor domain is the domain that focuses on physical abilities and muscle work (Bloom 1979). In its

development, the lessons related to author psychology are movement-oriented subjects and suppress physical reactions and skills.

c. Factors Affecting Learning Achievement

According to Slameto (2013: 54), the factor of actors influencing learning can be classified into two, namely internal factors and external factors. Internal factors are factors that exist in the individual self who is learning, while external factors are factors that are outside the individual.

1) External factor

a) Physical Factors

The learning process will be disrupted if someone's health is disturbed such as fatigue, dizziness, and other health problems. In order for someone to learn well, they must try to maintain a healthy body while maintaining a diet and regular rest. The condition of defects also affects learning. In this case, the individual should be studied in special educational institutions.

b) Psychological Factors

Factors belonging to psychological factors are intelligence, attention, interest, talent, motives, maturity, and fatigue.

c) Fatigue Factor

Fatigue can be in the form of lethargy and boredom so that the interest and urge to produce something are lost. In order for students to learn well, they have to avoid the fatigue to occur in their learning activity.

2) External factors

a) Family Factors

Students who learn will receive influence from the family in the form of: the way parents educate, relations between family members, household atmosphere, and family economic conditions.

b) School Fact

These factors include teaching methods, curriculum, teacher relations with students, student relations with students, school discipline, school subjects and lessons, standardized learning, building conditions, learning methods, and homework.

d) Community Factors

This factor includes the activities of students in society, the mass media, associates, and forms of community life.

d. Benefits of Learning Achievement

Learning achievement can reflect a process that has been carried out by someone in this case students. According to Sudjana (2009: 3) the benefits of learning achievement are:

- 1) Increase their knowledge
- 2) Understanding something more than before
- 3) Developing skills.
- 4) Have a new view on something.
- 5) Respecting something more than before.

According to the benefits of learning achievement, it can be concluded that the learning achievement have the benefit either be a change of knowledge, attitude, and also a skill. Knowledge is suitable with what someone learns. The attitude can be seen from a behavior changes which is better according with the values that apply in their environment. For examples is in the School of applying 3S culture are: Smile, Greetings, Accost. This created culture trains students to behave politely and respect someone more and respect for others. Skills can be seen from the way someone handles something with what he had. For example if students have skills in public speaking or public speaking, the student will be easy to adapt to their environment.

e. How to Measure Learning Achievement

Tests are assessment tools in the form of questions that are intended for students to get answers from students, both in written and

oral forms (Sudjana, 2009: 35). In general, tests are used to measure student's learning achievement in the cognitive field that are related and correspond between the mastery of teaching materials and the purpose of education and teaching.

According to Suharsimi Arikunto (2016: 177) there are two forms of tests that are often used by teachers to assess student's progress in terms of the achievement of the material being studied, namely subjective tests or essay forms and objective tests. The study of the application of cooperative learning type Structured Dyadic Methods (SDM) at SMK Negeri 1 Pengasih uses a short oral test with cognitive assessment. The selection method for measuring learning achievement was adjusted to the cooperative learning method of the Structured Dyadic Methods (SDM) because students were sued to be able to explain and understand the material that has been studied to be explained again to other students.

3. Learning Models Type Structured Dyadic Methods (SDM)

a. Understanding of Cooperative Learning Models

According to Sanjaya (2013: 241) group learning model is a series of learning activities carried out by students in certain groups to achieve the learning objectives that have been formulated. The learning model has a very important role in determining the quality of learning and it is more stimulating to select students who are more active in improving social skills which eventually can improve student

learning achievement (Rofiq, Widodo, Fajartanni, 2014: 2). Group learning is done by grouping students one with other students so that the learning done can run effectively. There are four important elements in cooperative learning, namely (1) existence participants in groups, (2) the existence of group rules, (3) the existence of learning efforts for each group member, and (4) the existence of goals to be achieved.

In the opinion of Utami in her journal (2015: 2), that Cooperative learning is model that the implication can be used for all classes and to foster motivation, independence and talent in own students through a system of group work in achieving the learning objectives. Therefore, the team should be able to make students learning model these students help each other, discuss, argue, assess the knowledge that is being studied, and clicking overcome errors to understand the concept.

b. Types of Cooperative Learning Model

The cooperative learning model according to Slavin (2015: 11-26) has various types, namely:

1) Student Teams-Achievment Division (STAD)

STAD model cooperative learning was developed by Robert E. Slavin from Johns Hopkins University USA. In general, the way to implement the STAD model in class a is as follows:

- a) The number of students in class is divided into several groups.

- b) Each group consists of 4-5 students who are heterogeneous, both in terms of ability, gender, culture, and so on.
- c) Each group is given teaching materials or learning materials and suggestions that must be done.
- d) Each group was encouraged to study teaching materials and tasks learning group through discussion groups.
- e) During the learning process the group acts as a facilitator and motivator.
- f) Every one week or two weeks, the teacher evaluates both individually and in groups to find out the student's learning progress.

2) Team Game Tournament (TGT)

TGT uses Academic Tournaments and uses quizzes and individual progress score systems, where students compete as representatives of their teams with other team members whose previous academic performance is equivalent to theirs. In TGT students play games with other team members to get scores for their respective teams. The preparation of games can be arranged in the form of quizzes in the form of questions relating to the subject matter.

3) Jigsaw

Jigsaw learning models, students were placed into groups consisting of 5-8 students. Various academic material is presented

to students in the form of text and each student is responsible for studying the portion of the material. Members of different groups, but discussing the same topic, meet to learn and bring each other together in studying the topic (expert group). After that students return to the original group and teach the material they have learned in the expert group to other members in their respective groups.

4) Cooperative Integrated Reading and Composition (CIRC)

CIRC is a learning that teaches reading and writing in elementary school classes at a higher level and also in secondary schools. This CIRC learning strategy is expected that students will be able to work together with their groups because this strategy is cooperative learning. CIRC has a sequence of presentations that must be followed, namely partner reading, story structure, and related writing, words out loud, word meaning, story re-tell and spelling.

5) Team Assisted Individualization (TAI)

Team Assisted Individualization or TAI is one type of cooperative learning. TAI is cooperative learning, in which students are divided into heterogeneous small groups. One important point that must be considered is to form a heterogeneous group.

6) Group Investigation (GI)

The formation of the G I group is based on student interest. This model demands to involve students since planning, both in determining topics and ways to study material through investigation. In this case there are six stages that require the involvement of members of the group ok, namely Identification ofopic, Planning of learning tasks, Implementation of research activities, Preparation of final reports, Research presentations.

7) Learning Together

Learning Together involves students divided into groups of four or five students with different backgrounds working on the assignment sheet. Each group will receive one task bar glue, receive praise or appreciation based on the results of group work. This model emphasizes four elements namely face-to-face interaction, positive inter- dependency, individual responsibility, and interpersonal and small group abilities.

8) Complex Intruction

Cooperative learning that emphasizes specific discoveries in the fields of science, mathematics and social learning Complex Instruction using an approach called Finding Out is an information-oriented program for learning Scientific Knowledge in elementary schools. Finding Out applies mathematical abilities in real life

situations and engages in focused discussions that can help develop English language skills for children who speak limited English.

9) Structure Dyadic Methods (SDM)

Cooperative learning that uses pair learning is that students learn as tutors in learning (students). Tutors give problems to students. If the answer is wrong, the tutor gives an answer and the student writes the answer three times and reads it correctly again. every ten minutes, each of the self-switch roles.

c. Understanding Structured Dyadic Methods (SDM) Types

According Huda (2015: 127) Structured dyadic Methods (SDM) is a cooperative learning model involving only two members of only one group (unpaired) and using structured technical. This method, one student acts as a "teacher" and other students act as "students". These Structured Dyadic Methods (SDM) have 2 methods, namely Classwide Peer Tutoring (CPT) and Reciprocal Peer Tutoring (RPT). Both of these methods involve partner tutors. A student acts as a "tutor" (tutor) and other students as "tutored" (tutee). The tutor presents or asks a problem to Tutee, if Tutee is able to answer it correctly Tutee gets points.

The thing that distinguishes between CPT and RPT is when Tutee is unable to answer questions from the tutor; CPT when tutee is unable to answer the questions from the tutor, the tutor provides answers, then tutee writes the answer three times, reread the answer correctly, or

even correct errors that might be found in the answer. In RPT, the tutor does not directly provide the answer, but encourages the tutee to think again or the tutor offers other alternative problems that can be reached by Tutee. Every ten minutes, each student changes roles. reward is given to couples who are able to get the highest points.

d. Cooperative Defender Steps Structured Dyadic Methods (SDM)

Types

According to Huda (2015: 127) The steps implemented in learning with the Structured Dyadic Methods (SDM) method are described as follows.

1) Initial activity

- 1) The teacher divides the group with members of two people each.

2) Core activities

- a) The teacher provides an overview of the material to be studied .
- b) The teacher instructs all students to pair up .
- c) The couple has one child acting as a teacher and one child acts as a student. Students who act as teachers explain the material learned according to KD. Students who act as students hear the material presented. Students who become previous students, exchange roles to become teachers and explain the material. Every individual when playing a role in pairs do a question and answer session.

- d) The teacher gives individual duties to be done by each student's pair. Students are given the task to make a conclusions from the discussions that have been conducted.
- e) The teacher asks students to report the results of the question and answer discussion.

3) End activities

- a) The teacher along with students conduct question and answer questions about the results of the discussions that have been conducted.
- b) The teacher corrects students' misunderstanding and provides reinforcement or inference.

e. Strengths and Weaknesses of Structured Dyadic Methods (SDM)

Cooperative Learning

According to Ningsih (2012: 20), the advantages of the cooperative learning model are the Structured Dyadic Methods (SDM) type, namely:

- 1) Learning is more fun because learning with their own friends
- 2) Students do not feel uncomfortable in the learning process because the teacher is their own friend.
- 3) Making students more active in the learning process (Ginanjar, LB, 2014: 101).
- 4) Grow student motivation (Ginanjar, LB, 2014: 101).

In addition to the advantages that it has, according to Ningsih (2012: 20) the cooperative learning model of the Structured Dyadic Methods (SDM) type also has weaknesses in its application, among others:

- 1) The learning process takes a long time
- 2) Students tend not to match the group
- 3) The atmosphere in the classroom was noisy

B. Relevant Researches

Previous studies that are relevant to this study include the following:

1. The research was conducted by Setyorini (2018) with the title "Implementation of the Structured Dyadic Methods (SDM) Cooperative Learning Model to Improve Student Learning Activities and Achievements in Computer Subjects Class X Sija B Vocational School 2 Klaten". The results showed that the implementation of the cooperative learning model type Structured Dyadic Methods (SDM) improved the activity and learning achievements of the SIJA B class X students on Computer subjects and the Basic Net at SMK Negeri 2 Klaten. The average percentage of student learning activities in the first cycle was 54.59%, in the second cycle 63.36%. Enhancements of Student's learning Activity can be shown in the indicators of students paying attention to the explanations of material from the teacher, listening to the explanations of material from the teacher, paying attention to material explanations from friends, paying attention to the opinions of friends when discussing,

discussing material explanations from friends, making summaries of discussion results, and dare to answer questions from friends, most students have been actively participating in the learning process. Student learning activities that still need to be improved are answer questions from the teacher, ask questions to friends, and write questions on the questionnaire because the percentage is still not as high as 50% even though it has fulfilled the target of success. Improving student's learning achievements seen by an enhancement in the percentage of completeness of student learning achievements. The percentage of completeness of student learning achievements in the pre-cycle 50%, then experienced an increase in the first cycle to 58.33%, and 77.14% in the second cycle. The equation in this study is located in one of the variables, namely learning achievements and improved with the cooperative learning model Structured Dyadic Methods (SDM). The difference lies in the material or teaching material, place, time, and variable only 1, namely motivation to learn.

2. Research conducted by Apriaji (2014) entitled "Application of Learning Model Structured Dyadic Methods (SDM) to improve Student's Achievement in Measuring Tools Subjects Using the Lightweight Vehicle Engineering Class X in SMK Ma'arif 9 Klirong". The results showed that the implementation of the Structured Dyadic Methods (SDM) learning model of students became more active in the learning process. Based on the results of data analysis, it was found that the results of the

presentations of students who completed in the first cycle amounted to 53.84% as many as 21 students with a mean score of 72.71. The percentage of students who complete it at the Class II is 100% with 39 students with an average value of 84.41. There was an increase in students who completed from the first cycle to the second cycle of 46.16%. There was increasing in the average value of post test cycle I to cycle II post test of 11.70. The application of the Structured Dyadic Methods (SDM) model can improve student's learning achievement. The similarity with this study are located on cooperative learning model Structured Dyadic Methods (SDM). The difference lies in the material or teaching material, place, time, and the variables of learning motivation and learning achievement.

3. The research was conducted by Ludi Bonggo Ginanjar (2014) with the title "Efforts to Improve Student's Learning in Transmission System Learning Using the Structured Dyadic Methods (SDM) Cooperative Learning Model in Class XII Automotive Engineering Expertise Program in Piri 1 Vocational School Yogyakarta". The results showed that the implementation of the ASI with the learning model of the Structured Dyadic Methods (SDM) in learning transmission systems ran in groups where each group consisted of two students, where students acted as teachers and the other students acted as students. do it alternately. This is done so that students are more actively involved so that they can obtain the planned results, which can get results above the KKM. This research was conducted in two cycles, where each cycle consisted of two meetings, each

of which consisted of a process of planning, implementing actions, observing and reflecting. Based on the results of the first cycle, there was an increase in learning achievements. Although there were still many shortcomings such as the majority of students were not actively involved in the learning process, students were less enthusiastic in following Sis's learning. Transmission theme, but at the end of the learning process students are actively and enthusiast involved in learning process. Whereas in the second cycle you can get the results as planned, which is increasing from the first cycle. The results of the study indicate that there is an increase in student achievement. In Cycle I, learning achievement increased from an average of 68.79 with an accuracy of 58.62% to an average of 72.59 with completeness of 68.97%. In the second cycle, the learning achievement returned experienced an average increase of 72.59 with completeness of 68.97% to an average of 89.14 with completeness of 96.55%. In this way, it can be said that the results indicator completeness limit was achieved so that the implementation of the model Cooperative learning of the type of Structured Dyadic Methods (SDM) was stated to be able to improve student learning achievement in learning Transmission Systems. The similarity in this study is in the cooperative learning model type Structured Dyadic Methods (SDM). The difference lies in the teaching material or material, place, time, and the variables of learning motivation and learning achievements.

4. Research by Sri Harry Ningsih (2012), entitled "The Effect of Application of Cooperative Learning Structured Dyadic Methods with Contextual Teaching and Learning to increase Learning Achievements Mathematics student SMP Negeri 1 Kampar Kampar", the results showed that there a positive influence on mathematics learning achievements in Kampar SMP Negeri 1 Kampar District students after the Structured Dyadic Methods (SDM) was applied with the Contextual Teaching and Learning approach . The magnitude of the effect of cooperative learning type Structured Dyadic Methods with the approach Contextual and Learning for students' mathematics learning achievements is 14.55%. The similarity of this research with the thesis will be carried out together using the model of Structured Dyadic Methods learning as the learning model to be studied, while the difference is this thesis observes learning motivation and student learning achievements and does not examine the effect of Structured Dyadic Methods with the Contextual Teaching and Learning Approach.
5. Research conducted by Micheal M van Wyk (2012) entitled "The Effects of the STAD-Cooperative Learning Method on Student's Achievement, Attitude and Motivation in Economics Education". The results of the study show that STAD learning can shows students' achievement and motivation in learning economic education using the pre test and post test models . This learning also discusses the interest of educators in learning to use STAD in the classroom showing an increase. Similarity of this research

with the thesis that will be done is observing motivation. While the difference lies in the material or teaching material, place, time, variable achievement and attitudes of students.

C. Thinking Framework

Based on the results of interviews with several class XI AKL 1 SMK Negeri 1 Pengasih, the motivation to study in Institution Accounting Practicum subjects is still low. Contributing factor as material that has not been described in detail, environment, how teachers teach factor, student's internal factors, and others. This can be indicated by the class hours to meet face to face in the Institution Accounting Practicum subjects only once a week and for four hours of study and the method of teaching still using conventional methods, namely lectures.

Learning motivation is something that is needed for students, can be enthusiastic and ready to accept material. With high learning motivation, students will easily understand even the difficult material, and vice versa if students learning motivation is low, it will be difficult to understand and finish the task in the Institution Accounting Practicum subjects. Student's motivation to learn Institution Accounting Practicum subjects needs to be increased so students can understand the subject easily. The learning motivation of students in SMK Negeri 1 Pengasih is very diverse. The diversity depends on the type of subject, the teacher, and also the time of study. This is very important to improve in order to make it student's motivation becomes higher. Higher student's learning motivation will affect student's learning achievement.

Learning achievements are a result that has been measured by predetermined criteria and is the result of the learning process. The results of the study are much influenced by factors such as motivation to learn. Learning achievement between students with one another also have differences because it is influenced by other factors.

Based those problems, the way that can be done to increase the learning motivation and student's learning achievements is to use variety to the learning model. The cooperative learning model of the Structured Dyadic Methods (SDM) is an alternative that can be used to improve student's learning activities and achievements. The learning model of the type of Structured Dyadic Methods (SDM) is a learning model in which students learn individually and in groups. Students not only studying on their own but they also learn in groups so that they can exchange ideas with their group mates. This type of learning is in pairs, with one member being a tutor or the teacher and other members become students. In the learning activities, the tutor also provides a questionnaire for students. If the answer is correct, then the student gets points, if the answer is wrong, the tutor gives an answer and the student writes the answer three times and reads it again correctly. This is done alternately. The implementation of this model defender is expected to be able to make students more active in learning activities such as asking questions, arguing, thinking skills towards other students, and other learning activities. The increase in student's learning activities will affect the learning achievement of the self.

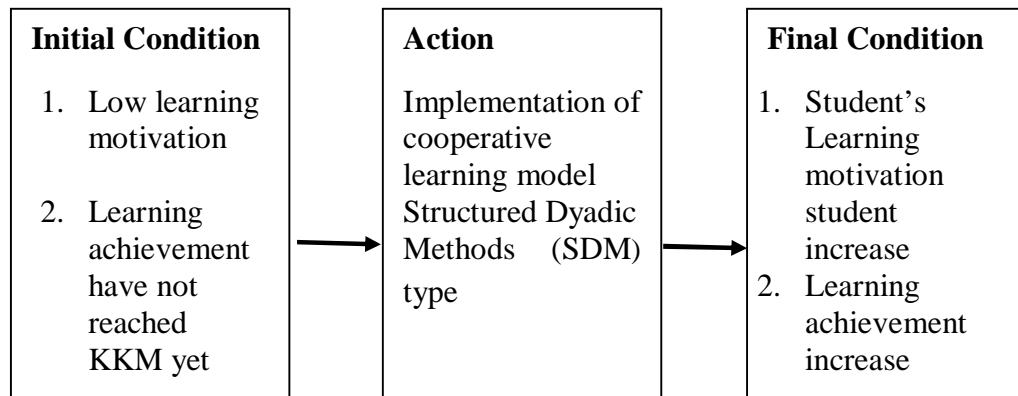


Figure 1. Thinking Framework Implementation of Cooperative Learning Models Type *Structured Dyadic Methods* (SDM).

D. Research Hypothesis

Based on the thinking flow used by researchers in the frame of mind, the action hypothesis can be arranged as follows:

1. Implementation of cooperative learning models type Structured Dyadic Methods (SDM) can increase learning motivation in the subject of Institution Accounting Practicum Class XI AKL 1 SMK Negeri 1 Pengasih academic year 2018/2019.
2. Implementation of cooperative learning models type Structured Dyadic Methods (SDM) can increase learning achievement in the subject of Institution Accounting Practicum Class XI AKL 1 SMK Negeri 1 Pengasih academic year 2018/2019.

CHAPTER III RESEARCH METHOD

A. Research Design

Research enhancement Student Motivation and Learning Achievement Students in the Institution Accounting Practicum subjects Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019 is Classroom Action Research (CAR).

According to Sanjaya (2016 : 44) Classroom Action Research (CAR) is the process of reviewing learning problems in the classroom through self-reflection in an effort to solve these problems by carrying out various planned actions in real situations and analyzing each influence from the treatment. Treat the application of the model can be the defender of distance appropriate to the class premises n se issues custom. When the treatment was not match then there would be an increase or a change is desired. The purpose of planning is to be adjusted to the real situation as a guide so that the implementation does not experience significant obstacles.

According Suharsimi Arikunto (2016: 4) Class Action Research is a Planning on learning activities in the form of an action that deliberately raised and occur within a class together. According to explanation about classroom action research from some experts, it can be concluded that classroom action research is a research that is carried out using actions to achieve certain goals. This Classroom Action Research uses a minimum of two cycles. If in the second cycle the expected results are not obtained then the next cycle will be

held until the results are in line with expectations. According to Suharsimi Arikunto (2016: 42) each implementation of the cycle through four stages, namely planning, implementation, observation, and reflection.

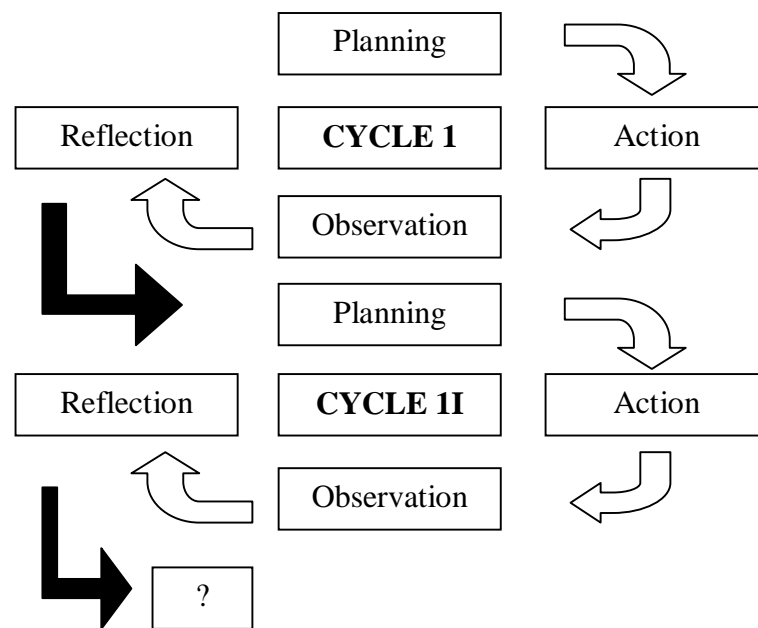


Figure 2. Action Research Cycle
Suharsimi Arikunto (2016:42)

B. Place and Time of Research

The research conducted at Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019. The study was conducted in February 2019. The address is in Kawijo 11 Kulon Progo Regency , Special Region of Yogyakarta 55652 , telephone 0274) 773081, Fax (0274) 774636, e-mail: smk1png@yahoo.com website: <http://www.smkn1pengasih.net/>

C. Subjects and Research Objectives

Subjects of this study were students of class XI AKL 1 SMK Negeri 1 Pengasih which amounts to 32, whereas the object of this research is Students Learning Motivation and Student Learning Achievement in the subject of

Institution Accounting Practicum through implementation of cooperative learning model type Structured Dyadic Methods (SDM).

D. Operational Definition of Variables

1. Student Learning Motivation in Institution Accounting Practicum subjects

Student learning motivation is an impulse that arises in the individual to do something as possible in order to achieve the goals to be achieved. Motivation can be seen from the following characteristics: enthusiastic in taking lessons, diligently working on assignments, resilient facing difficulties, preferring to study and solve problems, be able to defend his opinions, not easily let go of things he believes, likes to find and solve problems.

2. Students Learning Achievement of in Institution Accounting Practicum subjects

The results of student learning is something that is acquired set ah through a learning process in subjects Institution Accounting Practicum that produced changes in knowledge, attitudes, and behavior as well as the creativity of the students. Measurement of learning achievement is used by holding formative tests of material after it has been studied. Formative tests can be known whether the results of student learning have been as expected or not.

3. Cooperative Learning Model Structured Dyadic Methods (SDM) Type

Cooperative Learning Model type Structured Dyadic Methods (SDM) is a pairing system. One of the students becomes a tutor and other students

become students. Tutor teaches material to students and gives quizzes to students, If the answer is correct, then the student gets points, if the answer is wrong, the tutor gives an answer and the student writes the answer three times and reads it again correctly.

E. Data Collecting Technique

1. Observation

According to Sugiyono (2014: 145) Observation is a technique data collection is done by the way researchers follow the process research by mingling directly with the research subject. Observation in this study carried out by following learning for obtain data about the implementation of learning, the use of techniques learning, and its compatibility with the learning plan already designed. In conducting observations, researchers were assisted by observers with 32 students.

2. Questionnaire

According to Sugiyono (2014: 142) Questionnaire is a technique of data collection conducted by giving questions or statements written to the respondent to answer. This Classroom Action Research uses questionnaires or questionnaires. The questionnaire or questionnaire was used to measure Student Learning Motivation in Institutional Accounting Practicum Subjects.

3. Test

According to Sanjaya (2016: 99), to measure whether or not there is, as well as the magnitude of the ability of the object under study it is used a

test. The instrument air upa these tests can be used to measure the basic ability, achievement or accomplishment. The use of tests is done to obtain data on student learning achievement in Institutional Accounting Practicum Subjects.

F. Research Instrument

1. Observation Guidelines

In the implementation of observations used observation guidelines to avoid mistakes. The observation guide is in the form of a written document containing the indicators to be observed. Based on the predetermined indicators, the aspects to be observed are enthusiastic in attending the lesson, diligent in facing the task, having an interest in the lesson, preferring to work independently, and solving the problems of the questions. This is stated in the observation guideline that the arrangement is limited only related to Student Learning Motivation in the Class XI AKL I Institution Accounting Practicum subject when learning takes place. Following this observation guide is a characteristic of Learning Motivation according to Sardiman A.M (2016 :83):

Table 1. Observation Guidelines

No	Indicator	Observed Aspects	Item Number
1	Enthusiastic following lessons	Student pay attention to the teacher during lessons	1
		Student pay attention to their friends when they become tutors	2
		Student answer question given by tutors	3
2	Persevering with the task	Student complete the assignment given by the teacher	4
3	Interest in various	Student prepare learning	5

No	Indicator	Observed Aspects	Item Number
	problems	equipment	
		Student read the subject matter	6
4	Prefer to work independently	Student work on the questions independently without relying on answer or work results of other student	7
5	Nice to find and solve questions	Student immediately work on the questions given by the teacher	8

(Adopted from Diah Setianingsih (2013) research))

The guideline for observation in this study uses a Numerical Rating Scale or rating scale which is determined by the number according to the category (Sanjaya: 2016: 95). In the Rating Scale, the observed aspects are described in the form of certain scales or criteria. This research observation guide uses a numerical rating scale, with three alternative answers namely High Motivation, Moderate Motivation, and Low Motivation with the following details:

Table 2. Alternative Score for Assessment of Observation Guidelines

Categori	Score
High Motivation	3
Moderate Motivation	2
Low Motivation	1

The following is a breakdown of scores for each indicator of Student Learning Motivation in the Institution Accounting Practicum subjects:

1) Student pay attention to the teacher during lessons

Score 1	:	Students pay attention to the teacher carefully and look at the teacher during lessons from the beginning to the end.
Score 2	:	Students pay attention to the teacher at a certain time.
Score 3	:	Students do not pay attention to the teacher.

- 2) Student pay attention to their friends when they become tutors

Score 1	:	Students pay attention to the tutor carefully and look at the teacher during lessons from the beginning to the end
Score 2	:	Students pay attention to the tutor at a certain time.
Score 3	:	Students do not pay attention to the tutor.

- 3) Student answer question given by tutors

Score 1	:	Students seriously answer all questions given by the tutor (100%)
Score 2	:	Students answer several questions from tutors (50-99%)
Score 3	:	Students are not questions from tutors (0-49%)

- 4) Student complete the assignment given by the teacher

Score 1	:	Students work on accounting questions given teacher with completion (100%)
Score 2	:	Students work on the problem but it's not finished (50-99%)
Score 3	:	Students do not work on the given problem (0-49%)

- 5) Student prepare learning equipment

Score 1	:	Students prepare various learning equipment before the teacher enters the class.
Score 2	:	Students prepare various learning equipment when the teacher has entered the classroom, without being instructed by the teacher.
Score 3	:	Students prepare various learning equipment when the teacher is in the classroom after being instructed by the teacher.

- 6) Student read the subject matter

Score 1	:	Students immediately read and study learning material with their own awareness.
Score 2	:	Students read learning material after being instructed by the teacher.
Score 3	:	Students do not read learning material at all.

- 7) Student work on the questions independently without relying on answer or work results of other student

Score 1	:	Students work on the questions given by the teacher when the individual stages independently, do not cheat and are not affected by answers from others.
Score 2	:	Students work on the questions independently but match answers with other students.
Score 3	:	Students do not try to work on the questions independently and choose to cheat from other students.

- 8) Student immediately work on the questions given by the teacher

Score 1	:	Students immediately work on the questions given by the teacher with their own awareness.
Score 2	:	Students work on the problem if the teacher has asked.
Score 3	:	Students do not do the problem at all.

2. Questionnaire

The research instrument in the form of a questionnaire is a tool used in the study when collecting data in the field that is used as information to determine learning motivation. The type of questionnaire used is a closed questionnaire. Questionnaire enclosed a questionnaire that has been created columns or format so that the respondent can directly select Java tires that have supplied the answer column. The preparation of this questionnaire is done by describing each variant of the research into the indicators to be measured, then the indicator is described in the form of a statement. Questionnaires are arranged based on indicators of student learning motivation which are characteristics that reflect students' learning motivation in the household according Sardiman A.M (2016: 83). Arranging questionnaire is determined by the grid which is used as

the basis for compiling statements in the questionnaire with alternatif as follows:

Table 3. Score Alternative Answer Questionnaire

Alternative Answer	Positive Statement	Negative Statement
Always	4	1
Often	3	2
Sometimes	2	3
Never	1	4

The grid of Student Learning Motivation questionnaire as follows:

Table 4. Grid of Student Learning Motivation Questionnaire

Indicator	Item	Amount
Enthusiastic following lessons	1, 2, 3, 4, 5*, 6	6
Persevering with the task	7, 8, 9*, 10	4
Interest in various problems	11, 12*, 13	3
Prefer to work independently	14*, 15*, 16	3
Nice to find and solve questions	17, 18, 19, 20	4
Amount		20

*) Negative statement

(Modified from the research of Diah Setianingsih (2013)).

3. Learning Achievement Test

This test was used to obtain student learning achievement after the implementation of the Structured Dyadic Methods (SDM) cooperative learning model. The contents of the learning result test instrument can be seen as follows.

Table 5. Instrument Learning Achievement Grid Cycle I

No	Indicator	No Item	Score
1	Explain the understanding of village revenue	1, 2	2
2	Explain the understanding and principle of village administration	3, 4, 5	3
3	Mention proof of transaction and type of transfer revenue	6, 7, 8	2
4	Explain the kind of village document	9, 10, 11, 12	4

No	Indicator	No Item	Score
5	Explain the recording of village receipt	13, 14, 15, 16	4
6	Calculate the income received	17, 18, 19, 20	4
	Amount		20

Source: Institution Accounting Practicum Syllabus

Table 6. Instrument Learning Achievement Grid Cycle II

No	Indicator	No Item	Score
1	Explain the meaning of village expenditure and tax documents	1, 2	2
2	Mention the kind of village expenditure	3, 4, 5	3
3	Mention and count received income	7, 8, 9	3
4	Calcute and record the amount of expenditure spent by the village	10, 11, 12, 13, 14, 15	6
5	Mention and calculate the amout of tax deposited by the village	6, 16, 17	3
6	Calculate the final balance and mention the books used by the village	18, 19, 20	3
	Amount		20

Source: Institution Accounting Practicum Syllabus

G. Instrument Test

The instruments used must be valid and reliable. Therefore, validity and reliability tests are needed. The validity and reliability tests used are:

1. Trial Questionnaire for Student Learning Motivation

a. Validity

According Sugiyono (2014: 121) Valid means the instrument can be used to measure what should be measured. This validity test is used to find out how carefully an instrument performs its measuring function. The high and low validity of the team shows the extent to which the collected data does not deviate from the description of the intended variable. The validity test in this study was carried out with the help of the SPSS for window 23.0 computer

program. The formula used is the product moment formula with rough numbers, namely:

$$r = \frac{n(\sum x_i y_i) - (\sum x_i)(\sum y_i)}{\sqrt{((n\sum x_i^2 - (\sum x_i)^2)(n\sum y_i^2 - (\sum y_i)^2))}}$$

Description:

r_{xy} : Coefficient between x variabel and y variabel

X : Score question

Y : amount of score

The minimum requirement to be considered fulfilling high validity requirements if r count is greater than r table at a significance level of 5%. It is known that r table is 0.374, so if the total score is less than 0.374 then the items in the instrument are said to be invalid or invalid. The results of the instrument validity test were conducted on 30 respondents. After calculating using the SPSS 23, the following results are obtained:

Table 7. Validity Test Results for the Learning Motivation

Indicator	Valid	Fail
Enthusiastic following lessons	1, 2, 3, 4, 5*, 6	5
Persevering with the task	7, 8, 9*, 10	9
Interest in various problems	11, 12*, 13, 14, 15	13, 14
Prefer to work independently	16*, 17*, 18	
Nice to find and solve questions	19, 20, 21, 22, 23, 24, 25	24
Score	25	5

Source: Primary Data Processed

From the analysis of validity, it shows that there are 20 valid items and 5 invalid items. Therefore, researchers decided that the item is not valid unused items to valid because they representatif.

b. Reliability

Instruments are said to be reliable if the instrument is able to reveal data that can be trusted and in accordance with the actual reality. A reliable instrument is an instrument that if used several times to measure the same objek will produce the same data. The instrument is quite good if it is able to reveal reliable data. The reliability test in this study used the Alpha Cronbath coefficient with a significance level of 5% with the following formula:

$$r_{11} = \frac{(k)}{(k-1)} \left(1 - \frac{\sum \sigma_b^2}{\sigma_1^2}\right)$$

Description:

r_{11} : instrument reliability

k : number of questions

$\sum \sigma_b^2$: number of item variants

σ_1^2 : number of total variants (Suharsimi Arikunto , 2010: 239).

If the alpha coefficient is greater than r table with a significance level of 5%, then the questionnaire is declared reliable. If the alpha coefficient is smaller than r table with a significance level of 5%, then the questionnaire is declared unreliable. To find out the high and low of r_{11} the guideline according to Suharsimi Arikunto (2010: 75) is used:

1) Between 0.800 to 1,000 = Very High

- 2) Between 0.600 to 0.799 = Height
- 3) Between 0.400 to 0.599 = Enough
- 4) Between 0.200 to 0.399 = Low
- 5) Between 0,000 and 0,199 = Very Low

Instrument is said to be reliable if the r count is greater or equal to r table and vice versa if the r count is smaller than the r table the instrument is said to be unreliable. The results of the reliability tests that have been conducted with 30 respondents indicate that the magnitude of the efficient coefficient of alpha liabilities is equal to 0.766. So it can be concluded that the instrument has a very high reliability index.

2. Test of Student Learning Achievement

a. Content Validity

Validity is the extent to which measuring instruments (tests) are really able to draw what they want to measure. A good test is a test that has content validity. Content validity shows the extent to which items seen from their contents can measure what is intended to be measured. According to Haynes, Richard & Kubay (1995) the validity of the content is assessed or obtained quantitatively judgment. The final result of content validity is an assessment of the feasibility of the contents of the test. This judgment consists of an expert team of three Accounting Education lecturers and one Institution Accounting Practicum subject teacher. The team of experts will be asked for their opinions about instruments that have been prepared,

both RPP and questions whether the instrument can be used without repairs, used with repairs, or must be totally overhauled.

Content validity was calculated using the Aiken's V form V based on the results of the research from the expert panel. According to Aiken in Azwar (2016: 134) Aiken's V formula to calculate the validity of the content based on the results of the expert panel assessment of n people against an item in terms of the extent to which the items ter called luxury suites k ili construct being measured. The formula proposed by Aiken is as follows (Azwar, 2012: 134)

$$V = \frac{\sum s}{[n(c-1)]}$$

$S = r - lo$
 Lo = lowest validity rating
 C = highest validity rating
 R = the number given by raters

Each item rated by four experts with four options is very relevant scale, quite relevant, somewhat relevant, and irrelevant. The index produced with a significance level of 5% is 0.92. If the resulting index V is greater than the minimum tab of the V value (0.92), then the item is said to be valid. But if the resulting index is smaller than the minimum value, then the index is invalid. The following is the V index value of each item as follows:

Table 8. Content Validity of Test Results Cycle I

No	Indicator	Valid	Fail
1	Explain the understanding of village revenue	1, 2	
2	Explain the understanding and principle of village administration	3, 4, 5	4
3	Mention proof o transaction and type of transfer revenue	6, 7, 8	

No	Indicator	Valid	Fail
4	Explain the kind of village document	9, 10, 11, 12	12
5	Explain the recording of village receipt	13, 14, 15, 16	
6	Calculate the income received	17, 18, 19, 20	
	Total	18	2

Source: Primary Data Processed

Table 9. Content Validity Test Result Cycle II

No	Indicator	Valid	Fail
1	Explain the meaning of village expenditure and tax documents	1, 2	
2	Mention the kind of village expenditure	3, 4, 5	3
3	Mention and count received income	7, 8, 9	
4	Calcute and record the amount of expenditure spent by the village	10, 11, 12, 13, 14, 15	
5	Mention and calculate the amout of tax deposited by the village	6, 16, 17	
6	Calculate the final balance and mention the books used by the village	18, 19, 20	
	Amount	19	1

Source: Primary Data processed

From the analysis of the validity of the contents of the first cycle, it shows that there are 18 valid items and 2 invalid items. While on cycle II indicates that a valid point as much as 19 grains and grains that are not valid as much as 1 point. Therefore the researcher decided that invalid items were still representative.

H. Research Procedure

1. Cycle I

a. Planning

In this stage, the researcher explains about what, why, when, where, by whom and how the action was carried out. In other words

determine the focus of the event that needs to get special attention for the future, then make an observation instrument to help the researcher record the facts that occur during the action. In more detail it can be described as follows:

- 1) Plan time learning implementation
- 2) Preparing the place for conducting learning
- 3) Preparing material, med, and tools used for learning
- 4) Prepare a set of Action Plans (RPP)
- 5) Preparing the observation sheet to assess the response student when learning with cooperative learning model Structured Dyadic Methods (SDM)
- 6) Prepare test questions to assess student learning achievement

b. Action

The second phase is the implementation of the implementation of plan, the researchers conducted a class action by downloading implementation cooperative learning model Structured Dyadic Methods (SDM) in Subjects Institution Accounting Practicum. Researchers must obey all that has been formulated should apply reasonable. The stage of implementation in this type of cooperative learning Structured Dyadic Methods (SDM) includes:

1) Teaching Phase

- a) The teacher opened the learning process by the opening activities

- b) The teacher conveyed the learning objectives that will be implemented.
- c) The teacher set small group members consisting of two students or pairs.
- d) The teacher delivered an outline of the lesson material to students.

2) Learning a Group

- a) Students group in accordance with their respective groups.
- b) Students are given the task to study subject matter in groups by using prepared LKS.
- c) The teacher reminds students of the time changing of roles

3) Question and Answer

- a) Each student is required to prepare questions for a friend group.
- b) Each group that all its members have stated is truly ready to be allowed to do question and answer.
- c) The students do questions and answers in each group by turns.

In this session, one student acts as a "tutor" and the other student acts as "student". If the student answers correctly, then these students get points, if the student answers incorrectly, the student tutors providing answers and write down the answers three times and read correctly. Every ten minutes, each student changes roles.

d) The value of the correct answer is then multiplied to calculate the group value.

4) Awarding

Awards were given to groups that showed increase performance in learning activities. The cumulative average value of the question and answer session is used as a criterion determinant.

c. Observation

The third phase is the observation activity carried out by the observer. Both of them take place in the same time. It was the focus in the observation phase is in the form of student motivation and performance of teachers at au researcher during lesson.

d. Reflection

This fourth phase is an activity to restate what has been done. This activity is appropriate reflection when implementing teacher already finished, then assess action plan or in other words evaluation themselves. It was the focus of this activity is on student motivation, student learning achievement, and the performance of the teacher or researcher in the learning process Institution Accounting Practicum through implementation cooperative learning model Structured Dyadic Methods (SDM) . From the results of recent reflection we can judge whether it's learning has been carried out successfully or not and will be used as consideration learner 's next cycle.

2. Cycle II

Before the implementation of cycle II, it was expected that there had been a fundamental change in student learning achievement in the Institute's Accounting Practical Subjects. Changes or improvements made pa da cycle II adjusted with the result of reflection on the cycle I. The activities of the second cycle is intended as an improvement to the implementation of cooperative learning methods Structured Dyadic Methods (SDM) which has right on s Procedure I. Implementing learning in the second cycle is almost equal to the clause I, which starts from the planning, action, observation and reflection stages. However, planning the action in the second cycle is based on the results of reflection on the client I. Each step in the second cycle is described as follows.

a. Planning

In this stage, the researcher explains about what, why, when, where, by whom and how the action was carried out. In other words determine the focus of the event that needs to get special attention for the future, then make an observation instrument to help the researcher record the facts that occur during the action. In more detail it can be described as follows:

- 1) Plan time learning implementation
- 2) Preparing the place for conducting learning
- 3) Preparing material, med, and tools used for learning
- 4) Prepare a set of Action Plans (RPP)

5) Preparing the observation sheet to assess the response student when learning with cooperative learning model Structured Dyadic Methods (SDM)

6) Prepare test questions to assess student learning achievement

a. Action

The second phase is the implementation of the implementation of plan, the researchers conducted a class action by downloading implementation cooperative learning model Structured Dyadic Methods (SDM) in Subjects Institution Accounting Practicum. Researchers must obey all that has been formulated should apply reasonable. The stage of implementation in this type of cooperative learning Structured Dyadic Methods (SDM) includes:

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Awards were given to groups that showed increase performance in learning activities. The cumulative average value of the question and answer session is used as a criterion determinant.

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The third phase is the observation activity carried out by the observer. Both of them take place in the same time. It was the focus in

the observation phase is in the form of student motivation and performance of teachers at au researcher during lesson.

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This fourth phase is an activity to reiterate what has been done. This reflection activity is appropriate when the teacher had finished implementing act, then assess i mplementasi ranca n gan action or in other words to evaluate themselves. It yan g the focus of this activity is on student motivation, student learning achievement, and the performance of the teacher or researcher in the learning process Institution Accounting Practicum through the application of cooperative learning model type Structured Dyadic Methods (SDM) .

After the implementation of the second cycle, if the indicator of success has not been achieved, other actions need to be taken by continuing to the next cycle. However, if indicator to the success of own reach the next cycle can be eliminated. Because of that, the third cycle is still tentative which must be adjusted to the results of the previous cycle.

I. Data Analysis Technique

Data analysis techniques in this research to know increase the learning motivation and student learning achievement to implementation the cooperative learning model Structured Dyadic Methods (SDM). The analytical tools used in this study are quantitative descriptive analysis.

1. Student Learning Motivation Analysis

Data obtained from observation sheets and questionnaires are quantitative data that reflect activities with Student Learning Motivation. Data obtained from observation and questionnaires are then analyzed to determine the percentage score motivation of martial students. The steps taken in analyzing the quantitative data are as follows:

- a. Determine the criteria for scoring each indicator in each aspect of the observed motivation.
- b. Amount score for all aspects of motivation bel teaching observed.
- c. Calculate the learning motivation score on the object observed with the formula (Sugiyono, 2015:137):

$$\text{percentage learning motivation score} = \frac{\text{learning motivation result score}}{\text{maximum score}} \times 100\%$$

2. Analysis of Student Learning Achievement

Analysis of test results used by technical analysts study is quantitative with average test scores. The average test score is obtained from the number of values obtained by students, then divided by the number of students in the class. The following is the formula used to calculate:

$$\text{average} = \frac{\text{sum all score}}{\text{sum of student}} \times 100\%$$

The formula used in calculating percentages students who can achieving KKM is:

$$\text{percentage achieved learn} = \frac{\text{sum of who can reach KKM}}{\text{sum of student}} \times 100\%$$

J. Criteria of Successful Action

In this study the indicator of success can be seen from the increase in learning motivation and learning achievement of class XI AKL 1 SMK Negeri 1 Pengasih. Increase from first cycle to the second cycle in aspects of motivation and student learning achievement. The success criteria of student learning motivation is calculated by the percentage score of student motivation on the observed aspects. Referring to Mulyasa (2006:101) that in terms of the process of learning or the establishment of competence was declared successful and qualified in a whole class (at least 75%) involved actively in good physical, mental, and social learning in the process. Research on the motivation of learning revealed successfully in 75% of students actively involved.

Student learning achievement success indicators referring to the Ministry of national education in the criteria and indicators of the success of learning (2008) stating that a study is said to be complete if more than 75% of students meet the standard ketuntasan criteria at least as determined by the school. In this case the SMK Negeri 1 Compassionate determine KKM to subjects Practical Accounting Agency was 75, so success in this research is when more than 75% of students achieved grades KKM is 75.

CHAPTER IV RESULT AND DISCUSSION

A. Description of Research Result

1. General Description of The Place of Research

SMK Negeri 1 Pengasih located at Kawijo Street 11 Kulon Progo Regency, Special Region of Yogyakarta 55652, telephone 0274) 773081, Fax (0274) 774636, e-mail: smk1png@yahoo.com website: <http://www.smkn1pengasih.net/>

SMK Negeri 1 Pengasih is one of SMK institutions in Yogyakarta Province which formally established on January 1, 1968. This SMK previously named 'SMEA Swasta' then transformed into 'SMEA Negeri' in Wates according The Decision Letter of the Minister of Education and Culture Republic of Indonesia Number: 162 / UKK3 / 1968 dated January 2, 1968 by opening three classes, two majors namely the Department of Book and Administration.

SMEA Negeri Wates initially had the teaching and learning process at SMP N 1 Wates in the afternoon. In 1995, the school was able to buy 760 m² of land so it was able to carry out the teaching and learning process independently. At the same year, this achievement increased so that the school could purchase and occupy 1,689 m² area.

Since 1994 by the implementation of the Vocational School Curriculum, the Dual System Education (PSG) has been implemented in this school, and the School Assembly (MS) was formed. In 1997 SMEA

Wates changed its named into SMK Negeri 1 Pengasih by The Decision Letter of the Minister of Education and the Culture of the Republic of Indonesia Number: 036 / O / 1997 dated March 7, 1997.

SMK N 1 develops every year. Previously this school only had two competencies and now changed Accounting and Administration Office skill competencies, the development is always raising, one of them is Selling skill competency. In 2003 opened the Dress Making skill competency, in 2004 opened Competency Multimedia, and in 2005 opened the Hotel Accommodation skill competency. SMK Negeri 1 Pengasih now has six Expertise Programs with all their achievements ready to become an international school.

The vision of SMK Negeri 1 Pengasih is being an educational institution and practice to be international for produce human resources that taqwa, professional, has performance and able to compete at national and international level.

While the Mission of SMK Negeri 1 Pengasih is 1) Do the education and training on excellence minded, with existence of competent teachers, appropriate curricula with labour market nationally and internationally, facilities and infrastructure and the conducive environment, cooperation with stakeholders. 2) Carry out learning using the CBT, PBT, and Lifeskill approaches to form professional graduates. 3) Carry out structured student coaching to form human beings who are

fearful. 4) Implement service society. 5) Implement management based on the Quality Management System (QMS).

Class XI Institution Financial Accounting (AKL) 1 is one of 11 classes at level XI of SMK Negeri 1 Pengasih. Class XI consists of 6 competencies, there are Accounting Financial Institutions (AKL), Business and Online Marketing (BDP), Automation and Governance Office (OTKP), Engineering Clothing (TB), Hotel Accommodation (Akom.P) , and Multimedia (MM). The number of students in class XI AKL 1 consisted of 32 students. Class XI AKL 1 gets an Institution of Accounting Practicum subject for 4 hours of study. The four hours took place during one meeting where each one hour lesson lasted 45 minutes. Learning starts on Monday from 10.15 WIB -13.4 5 WIB. The complete facilities that include: white board, markers, LCD, fan, table and chairs a number of 34 pieces.

2. Early Observation

Before carrying out research activities, researcher conducts pre-class action research. Responsible Activity 's pre classroom action research begins with observation for researchers did Practice Guided Courses (PLT) in class XI AKL 1, on 10 September to 10 November 2018. Based on the observation students are less active so it is difficult to occur communication two directions. Students tend to be passive and just quietly listen to the explanation from the teacher, even some students prefer to chat during learning, play cell phone, sleepy, even there is who falls asleep

during economic class. Students look shy and not even interested in responding to questions are given by the teacher and are also still afraid to ask if there is material that is poorly understood.

The researcher also did interview to Mr. Jamin as subject teachers Institution Accounting Practicum. Based on observations and interviews with him the data showed that there are some problem that affect directly on the results of student learning. Some of these problems include:

- a. Learning models that are less varied, because teachers tend to use the lecture model to teach Institution Accounting Practicum subjects.
- b. Not yet optimally the ability of student cooperation and activeness is shown through the students' intercourse with the teacher.
- c. Low motivation of student learning in subjects Institution Accounting Practicum shown by the many students who are chatting at the time of learning, many students are being passive during a lesson.
- d. Student understanding to the lessons Institution Accounting Practicum is low indicated by the results of the Daily Test where some students of class XI AKL 1 not yet Reach (KKM), which is 75.

Based on the condition, the researcher intends to conduct action research through the application of learning methods Structured Dyadic Methods (SDM) to improve motivation and results subjects Institution

Accounting Practicum class XI AKL 1 SMK Negeri 1 Pengasih. Through application of such methods, students are expected to become more active in learning in class, not only as listeners only receive information by teachers alone. Students will be expected to be able to act as actors in the learning process in the classroom, while the teacher only acts as a facilitator. By the implementation of this method the students are expected to become more independent so that not only rely on explanation of teachers alone. Students become more courageous in asking if there are learning difficulties.

There are formative test score of class XI AKL 1 SMK Negeri 1 Pengasih Institution Accounting Practicum subjects by Mr. Jamin seen the following table:

Table 10. Formative Test Score

Average	59,53
Maximum Score	90,00
Minimum Score	35,00
Total Score ≥ 75	4
Percentage of students is complete	12,50%
Percentage of students has not been completed	87,50%

Source: Primary Data Processed

Based on the table it can be concluded that student learning achievements are still low. The result can be seen from students which reach KKM only 41%. This classroom action research was also carried out by early observations to find out the learning motivation of the XI AKL 1 grade students at SMK Negeri 1 Pengasih. The observation sheet that has been determined to obtain the learning motivation data of students in class

XI AKL 1 SMK Negeri 1 Pengasih before the application of the cooperative learning model of the Structured Dyadic Methods (SDM) as follows:

Table 11. Student Learning Motivation Score Pre-Cycle Observation

No	Indicator	Score
1	Enthusiastic following lessons	58,33%
2	Persevering with the task	73,96%
3	Interest in various problems	65,10%
4	Prefer to work independently	62,50%
5	Nice to find and solve questions	59,38%
	Average	63,85%

Source: Primary Data Processed

Based on the data shows that the scores motivation of class XI AKL 1 SMK Negeri 1 Pengasih measured by five indicators. From the data above it can be concluded that the average student learning motivation is not optimal because it has not reached the mini criteria that have been determined, it is 75%. The score of student learning motivation based on pre-cyclical observation is 63,85%.

3. Planning for the Implementation of Cooperative Learning Models Type Structured Dyadic Methods (SDM)

Cooperative learning Structured dyadic Methods (SDM) in class is necessary being planned. Planning is arranged to make it easier when the research takes place. Learning planning to increase student learning motivation by drafting the application of learning that can emerge Student Motivation XI AKL 1 SMK Negeri 1 Pengasih. The design includes:

a. Set efforts to improve students' motivation

Efforts to increase students' motivation in class XI AKL 1 is to apply the cooperative learning model type Structured Dyadic Methods (SDM) . This type can increase student learning motivation both in groups and individually. Group motivation is seen from each individual when capturing students or becoming tutors. When becoming a tutor, students will try how they can explain to their friends. While when he is a student, he would be enthusiastic in answering questions from tutors. The teacher and researcher discuss to determine what basic competencies will be delivered. The results of the discussion are the material related to competency in administering village income and expenditure. The teacher asks the Researcher to prepare a lesson plan that is adjusted to the syllabus to be adapted to the application of the learning. Researchers then prepare lesson plans and learning media. Implementing the research done in February 2019 as 2 meetings or two cycles. Based on the guidelines for the steps in cooperative learning the type of Structured Dyadic Methods (SDM) , it is necessary to form a group. Every group consist of two people. One person acts as a teacher, and one person acts as a student. This research was carried out by researchers with the help of two observers. Researchers presenting the material and as executor of the Application of cooperative learning model type Structured dyadic Methods (SDM)

in class XI AKL 1 SMK Negeri 1 Pengasih . The Observer in this case helps to observe and provide an assessment of the process of ongoing research. The observer is a university student (2015) majoring in Accounting Education. Observation of Learning Motivation for Class XI AKL 1 SMK Negeri 1 Pengasih carried out based on the criteria that have been made by researcher consisting of five indicators with each indicator has the explanations about aspects which is observed. The implementation for the first cycle and the second cycle performed by each one meeting by adjusting the timetable of subjects Institution Accounting Practicum.

b. Prepare the equipment needed

The researcher required guidance in implementing cooperative learning of Structured Dyadic Methods (SDM) type. The guidelines are adjusted to the components of the Structured Dyadic Methods (SDM) type in an effort to improve Student Learning Motivation and Student Learning Achievement. The components are:

- 1) Make action Plan of Implementation Lessons adjusted to the model of cooperative learning Structured Dyadic Methods (SDM).
- 2) Make a seating plan to facilitate observation and assessment by the observer.
- 3) Arrange observation sheets for observing Student Learning Motivation with explanations on each indicator observed

B. Data Analysis

1. Cycle I

The Implementation of Institution Accounting Practicum with the application of the cooperative type Structured Dyadic Methods (SDM) in the first cycle on Monday, 18 February 2019 four hours About 10:15 am - 01:45pm. The material in the first cycle is their understanding of the administration, various administration, and a kind of revenue administration. Cycle I is carried out with the following stages:

a. Planning

The researcher coordinates with the guidance teacher first before doing the learning process. The researcher with teachers discuss about preparation to the implementation of the cooperative learning model Structured dyadic Methods (SDM) on the subjects of the Institution Accounting Practicum. The preparation stage includes activities:

- 1) Planning the time of the implementation learning
- 2) Preparing place of implementation lesson
- 3) Preparing material, media, and tools used for learning
- 4) Prepare a set of action plan (RPP)
- 5) Preparing the observation sheet to assess the students' responses as follows the lesson with model cooperative learning Structured Dyadic Methods (SDM)

- 6) Making a seating plan to make it easier for the observer to assess students
 - 7) Preparing test questions to assess student learning achievements
- b. Implementation
- 1) Teaching phase
 - a) The teacher opened the learning process by the opening activities
 - b) The teacher conveyed the learning objectives that will be implemented.
 - c) The teacher set small group members consisting of two students or pairs.
 - d) The teacher delivered an outline of the lesson material to students.
 - 2) Learning in a group
 - a) Students group in accordance with their respective groups.
 - b) Students are given the task to study subject matter in groups by using prepared LKS.
 - c) The teacher reminds students of the time changing of roles.
 - 3) Question and Answer
 - a) Each student is required to prepare questions for a friend group.
 - b) Each group that all its members have stated is truly ready to be allowed to do question and answer.

- c) The students do questions and answers in each group by turns. In this session, one student acts as a "tutor" and the other student acts as "student". If the student answers correctly, then these students get points, if the student answers incorrectly, the student tutors providing answers and write down the answers three times and read correctly. Every ten minutes, each student changes roles.
- d) The value of the correct answer is then multiplied to calculate the group value.

4) Awarding

Awards were given to groups that showed increase performance in learning activities. The cumulative average value of the question and answer session is used as a criterion determinant.

c. Observation

The observation of the researcher was assisted by two observers from accounting education university student. The observation carried out during the learning process in the classroom. Observer is from accounting education 2015 named Sholikhah dan Aditya Kusumaningrum. Observers used a complete observation sheet with guidelines to determine Student Learning Motivation scores. The results of the observation data obtained Learning Motivation as follows:

Table 12. Student Learning Motivation Score Based on Cycle I Observation

No	Indicator	Score
1	Enthusiastic following lessons	65,97%
2	Persevering with the task	90,63%
3	Interest in various problems	75,52%
4	Prefer to work independently	70,83%
5	Nice to find and solve questions	65,63%
	Average	73,72%

Source: Primary Data Processed

Based on observations of motivation to learn above is known that there are three indicators are not yet reach criteria minimum average is equal to 75%. These indicators are "Enthusiastic following lessons", "Prefer to work independently", and "Nice to find and solve question". Therefore, the indicators have not reached an average of at least 75% Next it can be used as a reflection and improved in cycle II.

At the end of the learning cycle I conducted an evaluation test independently with the supervision of the teacher and also the observer. The following are the results of the recapitulation of student grades in a cycle I evaluation test.

Table 13. List of Students Results in Cycle I

Average	77,35
Maximum Score	95,20
Minimum Score	44,80
Total Score ≥ 75	19
Percentage of students is complete	59,38%
Percentage of students has not been completed	40,63%

Source: Primary Data Processed

Based on the data in the table above, it can be explained that the learning achievement of class XI AKL 1 of SMK Negeri 1

Pengasih in the first cycle showed an average value of 77.35 of 32 students. Students complete as many as 19 students, while those that have not been completed because they have not reached KKM as many as 13 students.

5) Reflection

Based on the data above, there are three indicators of Student Motivation that have not yet reached the average minimum level. The student learning results are still far from the minimum criteria. This means, in the first cycle the learning process in class XI AKL 1 SMK Negeri 1 Pengasih was still not maximum and optimal. There are the reflection based on data from the implementation of the first cycle in action:

- a) There are problems when the discussion process is continuing because they are not used to discuss in pairs. When the each group is presenting to each other, tutor explains how to read so that students are less enthusiastic about the activities.
- b) Then at the time of the post test, many students still do discussion with their peers and even in front of or behind them.
- c) When researchers ask questions related to daily problems, some students do not perceive or convey their opinions. The courage of students to ask the teacher is a little so that the

percentage of finding problem enthusiasm and solving problem is low.

2. Cycle II

Learning Implementation of Accounting with the application of cooperative model of Structured Dyadic Methods (SDM) on Cycle II is done on Monday, 25 February 2019 at fourth session until seventh session at 10:15 am-01:45 pm. The material in the cycle II is their understanding of the administration, a kind of administration, and expenditure administration. The cycle II is carried out with the following stages:

a. Planning

The composing of the learning planning cycle II is the same as the learning that has been carried out in the previous cycle, namely cycle I. The researcher along with the teacher follow up on the results of the reflection detailed in cycle I. Researchers and teachers make improvements to the implementation of learning with Structured Dyadic Methods (SDM) model is as follows:

- 1) Planning the time of the learning implementation
- 2) Preparing the place for learning
- 3) Preparing the material, media, and tools used for learning
- 4) Preparing Action Plan (RPP)
- 5) Preparing an observation sheet to assess students' responses when participating in implementing learning with cooperative learning models of the Structured Dyadic Methods (SDM)

6) Preparing test questions to assess student learning result

b. Implementation

1) Teaching phase

a) Teacher opened the learning process by the opening activities.

b) The teacher conveyed the learning objectives that will be presented.

c) The teacher set small group members consisting of two students or pairs.

d) The teacher delivered an outline of the lesson material to students.

2) Learning in a group

a) Students grouping based on their respective groups.

b) Students are given the task to study subject matter in groups using prepared LKS.

c) The teacher reminds students of the time changing of roles

3) Question and answer phase

a) Each student is required to prepare questions for a friend in the same group.

b) Each group that all its members have stated is truly ready to be allowed to do question and answer.

c) The students do questions and answers in each group in turns. In this session, one student acts as a "tutor" and the other student acts as "student". If the student answers correctly, then she/he get

points, if the student answers incorrectly, the student tutors providing answers and write down the answers three times and read correctly. Every ten minutes, each student changes roles.

d) The value of the correct answer hen multiplied to calculate the group value.

4) Awarding

Awards were given to groups that show an increasing performance in learning activities. The cumulative average value of the question and answer session is used as a criterion determinant.

c. Observation

The observation phase of the research was assisted by two observers from accounting education students. Practice is done during the learning process in the classroom Observer is from accounting education 2015 named Nur Indah Yuliani dan Aditya Kusumaningrum. The Observer used a complete observation sheet with the guidelines to determine Learning Motivation scores. The results of these observations obtained data on Student Learning Motivation in cycle II as follows:

Table 14. Student Learning Motivation Score Based on Cycle II Observation

No	Indicator	Score
1	Enthusiastic following lessons	75,35%
2	Persevering with the task	93,75%
3	Interest in various problems	76,56%
4	Prefer to work independently	77,08%
5	Nice to find and solve questions	75,00%
	Average	79,55%

Source: Primary Data Processed

Based on the motivation learning student table score table, all indicators reach the minimum average criteria of 75%. If the average score reaches 79.55 % and has exceeded the minimum criteria, which means that each indicator has indeed increased.

After the learning process in the first cycle is completed, an evaluation test is carried out in the form of an independent test with the material analyzing adjusting journal transactions in the following table :

Table 15. List of Score of Student Cycle II Learning Achievement

Average	83,01
Maximum Score	100
Minimum Score	70
Total Score \geq 75	26
Percentage of students is complete	86,67%
Percentage of students has not been completed	13,33%

Source: Primary Data Processed

Based on the data above, it can be explained that the learning achievement of class XI AKL 1 SMK Negeri 1 Pengasih in the cycle II showed the mean score is 83,01 out of 30 students. The student who passed the score is 26 students, the rest who not yet completed because they has not reached KKM is 4 students.

d. Reflection

Based on the results in the cycle II there is an increasing point in Student Learning Motivation which is shown by increasing the score on the specified indicator. Reflections on improvement from cycle I related to group activities run well where there is an

increasing point in the role of students in group activities that are Enthusiastic following lessons, Persevering with the task, Interest in various problems, Prefer to work independently, dan Nice to find and solve questions.

3. Results of Questionnaire Cycle I and Cycle II

Questionnaire Student Learning Motivation is shared at the end of the learning process in each cycle and the questionnaire shared each cycle is the same. From the questionnaires that have been distributed in cycle I and cycle II, data is obtained as follows:

Table 16. Questionnaire Score for Student Motivation for Cycle I and Cycle II

No	Indikacator	Score	
		Cycle I	Cycle II
1	Enthusiastic following lessons	75,65%	77,08%
2	Persevering with the task	77,34%	80,47%
3	Interest in various problems	75,78%	76,56%
4	Prefer to work independently	73,18%	76,30%
5	Nice to find and solve questions	65,04%	75,78%
	Average	73,40%	77,24%

Source: Primary Data Processed

Based on the results of students' learning motivation questionnaire in the first cycle above in the know there are two Indicators has not reached the minimum criteria of 75% consist are Prefer to work independently and Nice to find and solve questions. The lowest indicator is Nice to find and solve questions which is equal to 65.04%. The overall average score obtained in the first cycle is 73,40 %.

Based on the results of the student motivation questionnaire in the cycle II above it is known that all indicators have met the minimum

criteria of 75%. The results of the distribution in the cycle II have increased, as the results of the questionnaire in each indicator have increased. In the first cycle with the indicator "Prefer to work independently ", which amounted to 73.18%, it increased to 76.30%. The indicator "nice to find and solve questions " that is equal to 65.04% has increased to 75.78%. Overall the average score obtained in the cycle II is 77.24%.

C. Discussion of Research Result

The research of the cooperative learning implementation type Structured Dyadic Methods (SDM) is to determine the increasing point in Student Motivation and Learning Achievement. Based on the analysis of the study it was found that there was an increasing point in the Learning Motivation of Class XI AKL 1 SMK Negeri 1 Pengasih. This can be seen from the increasing point in activities that reflect Student Learning Motivation carried out by students during the learning process. Student activities have met the criteria set out in the indicators about learning Motivation and showed an increasing during pre-cycle to Cycle I and from Cycle I to Cycle II.

1. Implementation Of Cooperative Learning Model Type Structured Dyadic Methods (SDM) To Increase The Motivation Of Students In The Subjects Of Institution Accounting Practicum Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019

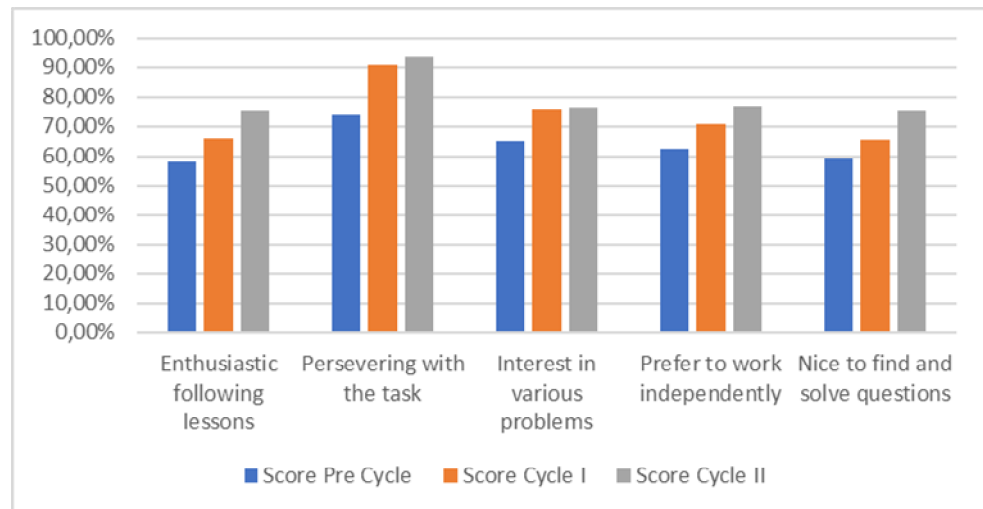
The increasing of Student Learning Motivation that occurs in learning activities looks as follows:

Table 17. Comparison of Student Motivation Score by Observation

Indicator	Score			Increased	
	Pre Cycle	Cycle I	Cycle II	Pre Cycle-Cycle I	Cycle I-Cycle II
Enthusiastic following lessons	58.33%	65.97%	75.35%	7.64%	9.38%
Persevering with the task	73.96%	90.63%	93.75%	16.67%	3.12%
Interest in various problems	65.10%	75.52%	76.56%	10.42%	1.04%
Prefer to work independently	62.50%	70.83%	77.08%	8.33%	6.25%
Nice to find and solve questions	59.38%	65.63%	75.00%	6.25%	9.37%

Source: Primary Data Processed

Based on the above data, there is an increasing point in the Learning Motivation of Class XI AKL 1 SMK Negeri 1 Pengasih with the application of the cooperative learning model of the Structured Dyadic Methods (SDM) type. The following data can be seen based on the graph:



Sources: Primary Data Processed

Figure 3. Cycle of Observation Diagram Results , Cycle I, and Cycle II

Based on the above data it can be seen that there was an increasing point in Student Learning Motivation scores before the application of cooperative learning Structured Dyadic Methods (SDM) to the first cycle of 9.87% and cycle I to cycle II of 3.83%.

Each cycle also obtained Student Motivation data from questionnaires that were shared and filled out directly by students. Based on the results of student motivation questionnaire known that the increasing happen in Learning Motivation class XI AKL 1 SMK Negeri 1 Pengasih. The increasing of student motivation can be seen in the table as follows:

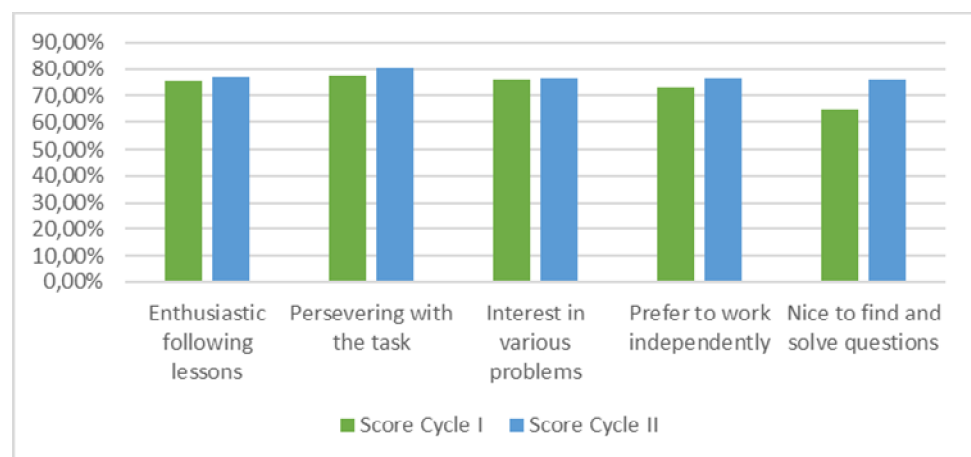
Table 18. Improved Learning Motivation Based on Questionnaire

No	Indicator	Score		Increased
		Cycle I	Cycle II	
1	Enthusiastic following lessons	75.65%	77.08%	1.43%
2	Persevering with the	77.34%	80.47%	3.13%

No	Indicator	Score		Increased
		Cycle I	Cycle II	
	task			
3	Interest in various problems	75.78%	76.56%	0.78%
4	Prefer to work independently	73.18%	76.30%	3.12%
5	Nice to find and solve questions	65.04%	75.78%	10.74%
	Average	73.40%	77.24%	3.84%

Source: Primary Data Processed

Based on the motivation score data with a questionnaire in the table above there is an increasing in Accounting Learning Motivation for students of class XI AKL 1 SMK Negeri 1 Pengasih. The increasing occurred at 3.84% from the first cycle of 73.40% to cycle II at 77.24%. The data can be displayed in detail with the graph as follows:



Source: Primary Data Processed

Figure 4. Questionnaire Result Diagram based on Cycle I and Cycle II

Based on the results of observations and questionnaires of Student Learning Motivation that have been shown, it is obtained to conclusions in the form of increasing Learning Motivation of XI AKL

1 SMK Negeri 1 Pengasih which is indicated by increasing Student Motivation score on each predetermined indicator with the following details :

a. Enthusiastic following lessons

There was an increasing in student learning motivation based on observations from before the application of the Structured Dyadic Methods (SDM) learning model at 58.33%, up 7.64% to 65.97% in cycle I and from cycle I to cycle II an increasing is 9.38% then became 75.35%. Furthermore, data obtained from the questionnaire results were distributed to students where each cycle occurred an increasing from the first cycle of 75.65%, up by 1, 43% to 77.08% in the second cycle. This happens because students are more enthusiastic when explained by their own friends, and students are motivated to learn by means they are required to provide material to their friends. In addition, the students were challenged to answer all the questions given.

b. Persevering with the task

There is an increasing in student motivation based on observations from before implementers late learning models Structured Dyadic Methods (SDM) amounted to 73.96% rose 16, 67% became amounted to 90.63% in the first cycle and from the first cycle to the second cycle increased amounting to 3.12% to 93.75% . Furthermore, the data obtained from the results questionnaire where

each cycle there was an increasing from the first cycle of 77.34% rose by 3.13% into 80.47% on cycle II. This is because the students enjoy doing or answer questions rather than just listened explained of teachers. In this basic competencies used more practice material so students can complete the assignments given. In addition, students have mastered the material that has been given during the learning process. Student more easily understand the material.

c. Interest in various problems

There was an increasing point in student motivation based on observations from before applying the learning model type Structured Dyadic Methods (SDM) of 65.10% up 10.42% to 75.52% in the first cycle and from the first cycle to the second cycle there was an increasing amounted to 1.04% so 76.56%. Furthermore, the data obtained from the results of a questionnaire distributed to students in which each cycle of cycle I is 75.78% increased by 0.78% become 76.56% in cycle II. In the cooperative learning model of the Structured Dyadic Methods (SDM) students look enthusiastic in following each of the learning activities carried out. It can be seen from the beginning of the lesson when students were given a hand out, students focused on understanding the material contained in the hand out shared. The students who are less in understanding ask the teacher and given an explanation of the questions asked. This enhances students' understanding of the lessons learned.

d. Prefer to work independently

There was an increasing in student motivation based on observations from learning model application type Structured Dyadic Methods (SDM) amounted to 62.50% rise 8.33% to 70.83% in cycle I and from the first cycle to the second cycle an increase of 6.25% to 77.08%. Subsequently acquired data from the results of a questionnaire distributed to students in which each cycle there was an increase from the first cycle 73.18% increased amounted to 3.12% into 76.30% in the second cycle. In this learning, each student competes to get the best score. Because changing role, so that students are very focused on doing and answer the questions and be sure if it is the best answer.

e. Nice to find and solve questions

There is an increasing motivation of student learning based on observations from before implementation learning model type Structured Dyadic Methods (SDM) amounted to 59.38% rise 6.25% amounted to 65.63% cycle I and cycle I to cycle II, an increase of 9.37% so it becomes 75.00% . Furthermore, the data obtained from the results is distributed to students in which each cycle there was an increasing from the first cycle of 65.04% rise 10.74 % into 75.78% in the second cycle. This is due to the fact that students are seen as enthusiastic when the teacher orders the students to make a question that their friend will answer.

From the result analysis of each indicators above, then the hypothesis of the research is right that Implementation Cooperative Learning Model on type Structured Dyadic Methods (SDM) to Increase Motivation Students kelas XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019. Similarly it can be said that this study are consistent with research relevant earlier that Implementation of Cooperative Learning Model on type Structured Dyadic Methods (SDM) can increase Student Motivation.

2. Implementation Of Cooperative Learning Model Type Structured Dyadic Methods (SDM) To Increase The Learning Achievement Of Students In The Subjects Of Institution Accounting Practicum Class XI AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019

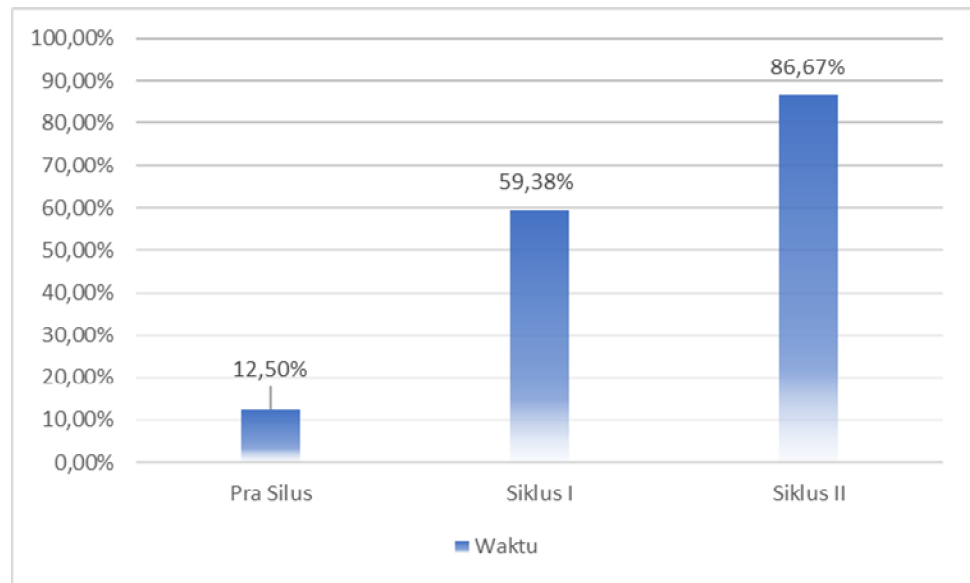
Based on the research that has been done, it shows that the application of cooperative learning models type Structured Dyadic Methods (SDM) in class XI AKL 1 of SMK Negeri 1 Pengasih can increase the learning achievement of students in Institution Accounting Practicum subjects. This can be seen in the independent evaluation test which is carried out after the learning is completed in the first cycle and second cycle. The following comparison table of test results evaluation students:

Table 19. Comparison Learning Achievement Cycle I and Cycle II

Description	Pre Cycle	Cycle I	Cycle II
Average	59.53	77.35	83.01
Maximum Score	90.00	95.20	100
Minimum Score	35.00	44.80	70.00
Score ≥ 75	4	13	26
Percentage Completeness Student	12.50%	59.38%	86.67%
Percentage Not Completeness Student Yet	87.50%	40.63%	13.33%

Source: Primary Data Processed

Based on the table, in the first cycle there is an average of 77.35 increased from pre cycle which is at 59.53. The highest score is 95.20, the lowest score is 44.80 and students reach KKM are 19 students. While on the second cycle occurs so that the increasing average to 86.67, the highest score is 100, the lowest score is 70 and students who reached KKM are 26 students. The following is a graph of the learning result of students in class X I AKL 1, SMK Negeri 1 Pengasih.



Source: Primary Data Processed

Figure 5. The Percentage of Completeness of Learning Achievement

Based on the results before the implementation of cooperative learning type Structured Dyadic Methods (SDM) in the first cycle and the second cycle experienced an increase. This can be seen from the percentage of student completeness where in pre cycle it was 12.50%, up to 59.38%. On the second cycle increasing from the previous cycle to 86.67%. The result of student learning achievement cycle II better than I. The increasing happens because of several factors such as the adaptation process, the time of doing the test, student atmosphere, and material set in each different cycle. In the first cycle, students as a whole have not been able to adapt to the type of Structured Dyadic Methods (SDM). There are still some students who when the discussion time the focus is not on the material, and also not preparing the material well. In the second cycle, students already knew what to

do and also technically understood the type of Structured Dyadic Methods (SDM) and before learning students had actually prepared the material to be studied. The student adaptation increased by the teacher's order so that students discuss the material seriously because most of the materials will be delivered by a friend.

From the results above, the hypothesis in this study is true that implementation of Cooperative Learning Model Type Structured Dyadic Methods (SDM) to Improve learning Achievement AKL 1 SMK Negeri 1 Pengasih Academic Year 2018/2019.

D. Research Limitation

In carrying out this research there were several limitations in applying the Structured Dyadic Methods (SDM) learning method in class XI AKL 1 SMK Negeri 1 Pengasih. These limitations are other things:

1. This research only discusses aspects of motivation and student learning outcomes. While other factors that affect the quality of learning such as student activity has not been observed in this study.
2. Teacher was not mastered the method of Structured Dyadic Methods (SDM) so that researchers self-applying such methods in the classroom.
3. The assessment in the observation sheet of learning motivation is difficult being the result whether it can represent the actual data or not because it is filled by two observers.
4. One cycle consists of only one meeting.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of the research and discussion, the assessment of class action on the basic accounting competencies of trading companies of class XI AKL 1 of SMK Negeri 1 Pengasih can be summarized as follows:

1. Implementation of cooperative learning models type Structured Dyadic Methods (SDM) can be increased the learning motivation of class XI AKL 1 SMK Negeri 1 Pengasih. Increase the learning motivation of the student in the achievement of indicators in each cycle. By using the observation the result shows the learning motivation of students is 63.85% increased 9.87% into 73.72% in the first cycle, then on the second cycle increased by 3.83%, which was originally the first cycle was 73.72%, the result is 79.55%.
2. Implementation of cooperative learning models type Structured Dyadic Methods (SDM) can be increased learning motivation of class XI AKL 1 SMK Negeri 1 Pengasih. Increased learning motivation can be seen in the achievement of indicators in each cycle. By using the questionnaire the results of students' learning motivation were 73.40%, up 3.84% into 77.24%.
3. Implementation of cooperative learning models type Structured Dyadic Methods (SDM) can be increased learning achievement in Institution Accounting Practicum of class XI AKL 1 SMK Negeri 1 Pengasih.

This can be seen from the percentage of completeness of student learning achievements with the KKM limit is 75. Before the implementation of the cooperative learning model of the Structured Dyadic Methods (SDM) is 12.50% then the first cycle is 59.38 % then it increases into 86.67 %

B. Suggestion

1. For Teacher

Teachers should apply the learning method type Structured Dyadic Methods (SDM) to other basic competencies so that they can make effective and enjoyable learning that can ultimately improve student motivation and learning achievement.

2. For Student

Students should be more motivated in themselves so that they are not easily discouraged in facing difficulties in learning it will improve learning achievements.

3. For Further Researchers

- a. Researchers who will conduct research using the Structured Dyadic Methods (SDM) method are expected to be more detailed in providing training before the action, both training to students who are together and to the observer so that the measurement of observations can be more suitable.
- b. Learning planning must be arranged more detail so that the division of time and implementation of learning can run smoothly.

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APPENDIX

SYLLABUS

SILABUS MATA PELAJARAN

Nama Sekolah	: SMK Negeri 1 Pengasih
Bidang Keahlian	: Bisnis dan Manajemen
Kompetensi Keahlian	: Akuntansi dan Keuangan Lembaga
Mata Pelajaran	: Praktikum Akuntansi Lembaga/Instansi Pemerintah
Durasi (Waktu)	: 140 JP
Kelas/Semester	: XI/ 1 dan 2
KI-3 (Pengetahuan)	: Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup <i>Akuntansi dan Keuangan Lembaga</i> pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.
KI-4 (Keterampilan)	: Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan lingkup <i>Akuntansi dan Keuangan Lembaga</i> . Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja. Menunjukkan keterampilan menalar, mengolah, dan menyaji secara efektif, kreatif, produktif, kritis, mandiri, kolaboratif, komunikatif, dan solutif dalam ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung. Menunjukkan keterampilan mempersepsi, kesiapan, meniru, membiasakan, gerak mahir, menjadikan gerak alami dalam ranah konkret terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
<p>3.1Memahami pembukuan tunggal, dan pembukuan berpasangan untuk akuntansi keuangan pemerintah daerah</p> <p>4.1Mengidentifikasi pembukuan tunggal, dan pembukuan berpasangan untuk akuntansi keuangan pemerintah daerah</p>	<p>3.1.1 Menjelaskan sistem pembukuan tunggal</p> <p>3.1.2 Menjelaskan sistem pembukuan berpasangan</p> <p>4.1.1 Menerapkan sistem pembukuan tunggal</p> <p>4.1.2 Menerapkan sistem pembukuan berpasangan</p>	<p>Sistem Pembukuan</p> <ul style="list-style-type: none"> Pengertian sistem pembukuan tunggal Contoh penerapan sistem pembukuan tunggal Pengertian sistem pembukuan berpasangan Contoh penerapan sistem pembukuan berpasangan 	12	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang sistem pembukuan tunggal dan berpasangan Mengumpulkan data tentang sistem pembukuan tunggal dan berpasangan Mengolah data tentang sistem pembukuan tunggal dan berpasangan Mengomunikasikan tentang sistem pembukuan tunggal dan berpasangan 	<p>Pengetahuan:</p> <ul style="list-style-type: none"> Tes tertulis <p>Keterampilan:</p> <ul style="list-style-type: none"> Unjuk kerja Portofolio
3.2Menerapkan persamaan akuntansi,	<p>3.2.1 Menjelaskan sistem persamaan akuntansi</p> <p>3.2.2 Menjelaskan mengenai</p>	<p>Akuntansi Keuangan Pemerintah Daerah</p> <ul style="list-style-type: none"> Persamaan 	12	<ul style="list-style-type: none"> Merumuskan masalah terkait dengan akuntansi keuangan 	<p>Pengetahuan:</p> <ul style="list-style-type: none"> Tes tertulis

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
<p>konsep debit dan kredit, penjurnalan, buku besar, saldo normal dan laporan keuangan untuk akuntansi keuangan pemerintah daerah</p> <p>4.2 Melakukan pencatatan persamaan akuntansi, konsep debit dan kredit, penjurnalan, buku besar, saldo normal dan laporan keuangan untuk akuntansi keuangan pemerintah daerah</p>	<p>konsep saldo normal serta konsep debit dan kredit</p> <p>3.2.3 Menjelaskan sistem jurnal, buku besar dan laporan keuangan</p> <p>4.2.1 Mengaplikasikan sistem persamaan akuntansi</p> <p>4.2.2 Mengaplikasikan mengenai konsep saldo normal serta konsep debit dan kredit</p> <p>4.2.3 Mengaplikasikan sistem jurnal, buku besar dan laporan keuangan</p>	<p>akuntansi</p> <ul style="list-style-type: none"> Konsep debit dan kredit Konsep saldo normal Jurnal, buku besar dan laporan keuangan 		<p>pada pemerintah daerah</p> <ul style="list-style-type: none"> Mengumpulkan data tentang konsep debit dan kredit serta saldo normal Mengolah data tentang jurnal, buku besar, dan laporan keuangan Mengomunikasikan tentang keseluruhan akuntansi keuangan yang ada di pemerintah daerah 	<p>Keterampilan:</p> <ul style="list-style-type: none"> Unjuk kerja Portofolio
3.3 Menganalisis transaksi pendapatan	<p>3.3.1 Menjelaskan mengenai transaksi pendapatan daerah</p> <p>3.3.2 Menjelaskan mengenai</p>	<p>Jenis Transaksi Daerah</p> <ul style="list-style-type: none"> Pendapatan daerah Belanja daerah 	12	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi tentang jenis-jenis 	<p>Pengetahuan:</p> <ul style="list-style-type: none"> Tes tertulis

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
<p>daerah, belanja daerah, pembiayaan daerah, asset daerah, kewajiban daerah dan ekuitas dana daerah</p> <p>4.3 Melakukan pencatatan transaksi pendapatan daerah, belanja daerah, pembiayaan daerah, asset daerah, kewajiban daerah, dan ekuitas dana daerah</p>	<p>transaksi belanja daerah</p> <p>3.3.3 Menjelaskan mengenai transaksi pembiayaan daerah</p> <p>3.3.4 Menjelaskan mengenai transaksi asset daerah</p> <p>3.3.5 Menjelaskan mengenai transaksi kewajiban daerah</p> <p>3.3.6 Menjelaskan mengenai transaksi ekuitas dana daerah</p> <p>4.3.1 Menerapkan pencatatan transaksi pendapatan daerah</p> <p>4.3.2 Menerapkan pencatatan transaksi belanja daerah</p> <p>4.3.3 Menerapkan pencatatan transaksi pembiayaan daerah</p> <p>4.3.4 Menerapkan pencatatan transaksi asset daerah</p> <p>4.3.5 Menerapkan pencatatan transaksi kewajiban daerah</p> <p>4.3.6 Menerapkan pencatatan transaksi ekuitas dana daerah</p>	<ul style="list-style-type: none"> Pembiayaan daerah Asset daerah Kewajiban daerah Ekuitas dana daerah 		<p>transaksi daerah</p> <ul style="list-style-type: none"> Mengumpulkan data tentang jenis-jenis transaksi daerah Mengolah data tentang jenis-jenis transaksi daerah Mengomunikasikan tentang jenis-jenis transaksi daerah 	<p>Keterampilan:</p> <ul style="list-style-type: none"> Unjuk kerja Portofolio

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
3.4 Menerapkan sistem akuntansi keuangan, dan struktur akuntansi keuangan desa/kelurahan	3.4.1 Menjelaskan mengenai kewenangan pemegang kekuasaan pengelolaan keuangan desa 3.4.2 Menyebutkan pihak-pihak yang bertugas sebagai pelaksana pengelolaan keuangan desa 3.4.3 Menjelaskan tugas sekretaris desa selaku PPKD 3.4.4 Menjelaskan tugas kepala urusan dan kepala seksi selaku PPKD 3.4.5 Menjelaskan tugas kepala urusan keuangan selaku PPKD	Pengelola Keuangan Desa <ul style="list-style-type: none"> Sistem akuntansi keuangan desa/kelurahan Struktur akuntansi keuangan desa/kelurahan 	12	<ul style="list-style-type: none"> Mengumpulkan data tentang sistem akuntansi desa/kelurahan Mengolah data berkaitan tentang sistem akuntansi keuangan Mengamati untuk mengidentifikasi dan merumuskan masalah tentang struktur akuntansi keuangan desa/kelurahan Mengomunikasikan data terkait dengan sistem akuntansi desa/kelurahan 	Pengetahuan: <ul style="list-style-type: none"> Tes tertulis Keterampilan: <ul style="list-style-type: none"> Unjuk kerja Portofolio

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
4.4 Melakukan pencatatan sistem akuntansi keuangan, dan struktur akuntansi keuangan desa/kelurahan	4.4.1 Mengaplikasikan pencatatan sistem akuntansi keuangan desa/kelurahan 4.4.2 Menguraikan struktur akuntansi keuangan desa/kelurahan				
3.5 Menerapkan standar pengakuan, pengukuran, dan pengungkapan/disclosure akuntansi pemerintah daerah 4.5 Melakukan pencatatan pengakuan, pengukuran, dan pengungkapan/disclosure akuntansi pemerintah daerah	3.5.1 Menjelaskan standar pengakuan akuntansi 3.5.2 Menjelaskan standar pengukuran akuntansi 3.5.3 Menjelaskan standar pengungkapan/disclosure akuntansi 4.5.1 Menerapkan pencatatan pengakuan akuntansi 4.5.2 Menerapkan pencatatan pengukuran akuntansi 4.5.3 Menerapkan pencatatan pengungkapan/disclosure akuntansi	Standar Akuntansi Pemerintah • Ruang lingkup masalah pengakuan • Ruang lingkup masalah pengukuran • Ruang lingkup masalah pengungkapan/disclosure	12	<ul style="list-style-type: none"> Merumuskan masalah tentang standar akuntansi pemerintah Mengomunikasikan tentang standar akuntansi pemerintah Mengumpulkan data tentang standar akuntansi pemerintah Mengolah data tentang masalah pengakuan, pengukuran dan pengungkapan/disclosure 	Pengetahuan: <ul style="list-style-type: none"> Tes tertulis Observasi diskusi Keterampilan: <ul style="list-style-type: none"> Unjuk kerja Observasi Portofolio

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
<p>3.6 Menganalisis elemen basis akuntansi, pelaksana akuntansi, struktur lengkap kode rekening untuk kelompok akun asset, kewajiban, ekuitas dana, pendapatan, belanja, dan pembiayaan di desa/kelurahan</p> <p>4.6 Melakukan pencatatan elemen basis akuntansi, struktur lengkap kode rekening untuk kelompok akun asset, kewajiban, ekuitas dana, pendapatan, belanja,</p>	<p>3.6.1 Menjelaskan mengenai elemen basis akuntansi</p> <p>3.6.2 Menjelaskan mengenai pelaksana akuntansi</p> <p>3.6.3 Menjelaskan struktur lengkap kode rekening untuk setiap kelompok akun</p> <p>4.6.1 Menerapkan pencatatan elemen basis akuntansi</p> <p>4.6.2 Menerapkan mengenai pelaksana akuntansi</p> <p>4.6.3 Menerapkan struktur lengkap kode rekening untuk setiap kelompok akun</p>	<p>Elemen Basis Akuntansi</p> <ul style="list-style-type: none"> • Elemen basis akuntansi • Pelaksana akuntansi • Struktur lengkap kode rekening untuk setiap kelompok akun 	16	<ul style="list-style-type: none"> • Mengamati untuk mengidentifikasi dan merumuskan masalah tentang elemen basis akuntansi • Mengumpulkan data tentang elemen basis akuntansi • Mengolah data tentang elemen basis akuntansi • Presentasi mengenai elemen basis akuntansi 	<p>Pengetahuan:</p> <ul style="list-style-type: none"> • Tes tertulis <p>Keterampilan:</p> <ul style="list-style-type: none"> • Unjuk kerja • Portofolio

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
dan pembiayaan di desa/kelurahan					
<p>3.7 Menganalisis transaksi akuntansi pendapatan satuan kerja, dan akuntansi pendapatan desa/kelurahan</p> <p>4.7 Melakukan pencatatan akuntansi pendapatan satuan kerja, dan akuntansi pendapatan desa/kelurahan</p>	<p>3.7.1 Menjelaskan transaksi akuntansi pendapatan satuan kerja</p> <p>3.7.2 Menjelaskan akuntansi pendapatan desa/kelurahan</p> <p>4.7.1 Menyusun pencatatan akuntansi pendapatan satuan kerja</p> <p>4.7.2 Menerapkan akuntansi pendapatan desa/kelurahan</p>	<p>Akuntansi Pendapatan Desa/Kelurahan</p> <ul style="list-style-type: none"> Transaksi akuntansi pendapatan satker Akuntansi pendapatan desa/kelurahan 	16	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang akuntansi pendapatan desa/kelurahan Mengumpulkan data tentang akuntansi pendapatan desa/kelurahan Mengolah data tentang akuntansi pendapatan desa/kelurahan Mengomunikasikan mengenai akuntansi pendapatan desa/kelurahan 	<p>Pengetahuan:</p> <ul style="list-style-type: none"> Tes tertulis <p>Keterampilan:</p> <ul style="list-style-type: none"> Unjuk kerja Portofolio
3.8 Menganalisis	3.8.1 Menjelaskan transaksi	Akuntansi Belanja	16	<ul style="list-style-type: none"> Mengumpulkan data 	Pengetahuan:

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
transaksi akuntansi belanja satker, dan akuntansi belanja desa/kelurahan 4.8 Melakukan pencatatan akuntansi belanja satker, dan akuntansi belanja desa/kelurahan	akuntansi belanja satker 3.8.2 Menjelaskan akuntansi belanja desa/kelurahan 4.8.1 Menyusun pencatatan akuntansi belanja satker 4.8.2 Menerapkan akuntansi belanja desa/kelurahan	Desa/Kelurahan <ul style="list-style-type: none"> • Transaksi akuntansi belanja satker • Akuntansi belanja desa/kelurahan 		tentang akuntansi belanja desa/kelurahan <ul style="list-style-type: none"> • Mengolah data terkait tentang akuntansi belanja desa/kelurahan • Mengamati untuk mengidentifikasi dan merumuskan masalah tentang akuntansi belanja desa/kelurahan • Mengomunikasikan tentang akuntansi belanja desa/kelurahan 	<ul style="list-style-type: none"> • Tes tertulis Keterampilan: <ul style="list-style-type: none"> • Unjuk kerja • Portofolio
3.9 Menganalisis transaksi akuntansi penerimaan pembiayaan, dan	3.9.1 Menjelaskan transaksi akuntansi penerimaan pembiayaan 3.9.2 Menjelaskan akuntansi pengeluaran pembiayaan di	Akuntansi Penerimaan Pembiayaan <ul style="list-style-type: none"> • Transaksi akuntansi penerimaan 	16	<ul style="list-style-type: none"> • Mengamati untuk mengidentifikasi dan merumuskan masalah tentang akuntansi penerimaan 	Pengetahuan: <ul style="list-style-type: none"> • Tes tertulis Keterampilan: <ul style="list-style-type: none"> • Unjuk

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian
akuntansi pengeluaran pembiayaan di desa/kelurahan 4.9 Melakukan pencatatan akuntansi penerimaan pembiayaan, dan akuntansi pengeluaran pembiayaan di desa/kelurahan	desa/kelurahan 4.9.1 Menyusun pencatatan akuntansi penerimaan pembiayaan 4.9.2 Menerapkan akuntansi pengeluaran pembiayaan di desa/kelurahan	pembiayaan • Akuntansi pengeluaran pembiayaan di desa/kelurahan		pembiayaan • Mengumpulkan data tentang akuntansi penerimaan pembiayaan • Mengolah data terkait dengan akuntansi penerimaan pembiayaan • Mengomunikasikan terkait tentang akuntansi penerimaan pembiayaan	kerja • Portofolio

ACTION PLAN



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAH RAGA

SMK N 1 PENGASIH

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RENCANA PELAKSANAAN PEMBELAJARAN(RPP)

Identitas :

Satuan Pendidikan	: SMK Negeri 1 Pengasih
Mata Pelajaran	: Praktikum Akuntansi Lembaga
Kompetensi Keahlian	: Akuntansi dan Keuangan Lembaga
Kelas/Semester	: XI Akuntansi/Gasal
Tahun Pelajaran	: 2018/2019
Alokasi Waktu	: 4 JP (4 x 45 menit)

A. Kompetensi Inti

3. Pengetahuan

Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup *Akuntansi dan Keuangan Lembaga* pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.

4. Keterampilan

Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan lingkup *Akuntansi dan Keuangan Lembaga*. Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja.

B. Kompetensi Dasar

3. KD pada KI Pengetahuan

- 3.7. Menganalisis transaksi akuntansi pendapatan satuan kerja, dan akuntansi pendapatan desa/kelurahan

4. KD pada KI Keterampilan

- 4.7. Melakukan pencatatan akuntansi pendapatan satuan kerja, dan akuntansi pendapatan desa/kelurahan

C. Indikator Pencapaian Kompetensi

1. Indikator KD pada KI Pengetahuan

- 3.7.1. Peserta didik menjelaskan transaksi akuntansi pendapatan satuan kerjadengan benar
- 3.7.2. Peserta didik menjelaskan akuntansi pendapatan desa/kelurahan dengan benar

2. Indikator KD pada KI Keterampilan

- 4.7.1. Peserta didik menyusun pencatatan akuntansi pendapatan satuan kerja dengan benar
- 4.7.2. Peserta didik menerapkan pencatatan akuntansi pendapatan desa/kelurahan dengan benar

D. Tujuan Pembelajaran

1. KD pada KI Pengetahuan

Setelah berdiskusi dan menggali informasi, peserta didik dapat:

- a. Menjelaskan transaksi akuntansi pendapatan satuan kerja dengan benar meliputi akuntansi pendapatan desa/kelurahan dan mengumpulkan data tentang akuntansi pendapatan desa/kelurahan
- b. Mengolah data tentang akuntansi pendapatan desa/kelurahan dengan benar meliputi menjelaskan laporan yang harus dibuat

oleh bendahara desa dan mengomunikasikan mengenai akuntansi pendapatan desa/kelurahan

2. KD pada KI Keterampilan

Dengan diberikan sejumlah data transaksi, peserta didik dapat :

- a. Menerapkan pencatatan akuntansi pendapatan desa/kelurahan
- b. Menerapkan mengenai akuntansi pendapatan desa/kelurahan

E. Materi Ajar

1. Fakta
 - a. Dokumen dan catatan yang digunakan dalam mencatat akuntansi pendapatan desa/kelurahan
 - b. Laporan penerimaan yang dibuat bendahara desa
2. Konseptual

Prinsip-prinsip penatausahaan penerimaan desa
3. Prosedural
4. Metakognitif

F. Pendekatan, Strategi dan Metode/Model Pembelajaran

Pendekatan : *Scientific Learning*

Strategi Pembelajaran : Kooperatif

Model Pembelajaran : *Structured Dyadic Methods (SDM)*

G. Kegiatan Pembelajaran

Pertemuan I

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Pendahuluan	1. Mengucapkan salam 2. Melakukan pengkondisian kelas dan menyampaikan topik serta tujuan pembelajaran	30 Menit

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
	3. Mengecek kehadiran dan kondisi siswa 4. Melakukan apersepsi materi Pelaksanaan APB Desa 5. Memberitahukan materi pelajaran yang akan dibahas, kompetensi dasar, metode, dan penilaian	
Inti	<p>Mengamati</p> 1. Guru memberikan soal <i>pre test</i> kepada setiap siswa. Waktu pengerjaan 30 menit. 2. Guru meminta siswa untuk mengidentifikasi dan merumuskan masalah tentang akuntansi pendapatan desa/kelurahan	130 Menit
	<p>Menanya</p> Guru menanyakan ke siswa apakah terdapat materi yang belum jelas	
	<p>Mengeksplorasi</p> 1. Guru meminta siswa untuk membentuk kelompok. Setiap kelompok terdiri dari dua orang. Satu orang sebagai tutor, satu orang sebagai siswa 2. Siswa mengumpulkan data tentang akuntansi pendapatan desa/kelurahan	
	<p>Mengasosiasi</p> 1. Guru meminta siswa untuk menjelaskan prinsip, dokumen, dan laporan yang digunakan dalam Penatausahaan Keuangan Desa dalam kelompok. Masing-masing terdiri dari satu tutor dan satu guru. 2. Setiap kelompok melakukan tanya jawab. Jika jawaban siswa benar maka mendapatkan poin, jika salah tutor memberikan jawaban dan siswa menulis jawaban tersebut sebanyak tiga kali dan menjawabnya secara tepat. Jika sudah 10 menit,	

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
	<p>setiap kelompok berganti peran.</p> <p>3. Siswa mengolah data tentang akuntansi pendapatan desa/kelurahan</p> <p>Mengkomunikasikan</p> <p>1. Guru mengkomunikasikan mengenai akuntansi pendapatan desa/kelurahan. Apabila diketahui jawaban siswa benar, namun disalahkan oleh tutor maka yang berhak mendapatkan poin adalah siswa, dan mengurangi nilai tutor.</p> <p>2. Guru memberikan soal <i>post test</i> dan angket motivasi belajar. Waktu pengerjaan 30 menit.</p>	
Penutup	<p>1. Melakukan refleksi dari materi yang disampaikan</p> <p>2. Guru menyimpulkan materi yang telah disampaikan</p> <p>3. Guru menyampaikan materi yang akan dibahas di pertemuan berikutnya.</p> <p>4. Guru menutup pelajaran dengan doa dan salam.</p>	20 Menit

H. Media, Alat, dan Sumber Belajar :

1. Media : *Power Point, hand out*
2. Alat : Buku, LCD Proyektor, Laptop, Papan Tulis
3. Sumber Belajar :
 - a. Kusmayadi. (2018). *Praktikum Akuntansi Lembaga/Instansi Pemerintah*. Jakarta: Broto Joyo
 - b. Darmawa, Y.dkk. (2018). *Praktikum Akuntansi Desa*. Yogyakarta: Akademi Akuntansi YKPN.
 - c. Modul Praktikum Akuntansi Lembaga/Instansi Pemerintah
 - d. Bppk.kemenkeu.go.id

I. Penilaian Hasil Belajar :

1. Jenis/Teknik Penilaian : Tes Tertulis
2. Bentuk dan Instrumen Penilaian : *Pre test* dan *post test*

Pilihlah jawaban yang paling tepat dengan memberikan tanda silang (X) pada salah satu huruf A, B, C, D, atau E!

1. Seluruh pendapatan yang diterima oleh bendahara desa yang harus disetorkan ke dalam rekening kas desa meliputi hasil usaha, hasil asset, swadaya partisipasi dan gotong royong disebut... .
 - a. RKP Desa
 - b. Transfer desa
 - c. Pendapatan asli desa
 - d. Rancangan APB desa
 - e. Pembayaran belanja desa
2. Semua penerimaan uang melalui rekening kas desa yang merupakan hak desa dalam satu tahun anggaran yang tidak perlu dibayar kembali oleh desa disebut... .
 - a. Pendapatan desa
 - b. Pendapatan asli desa
 - c. Pendapatan transfer desa
 - d. Pendapatan hasil asset desa
3. Pendapatan hasil usaha desa Pencatatan keuangan atas kegiatan desa yang dilakukan oleh Kepala Urusan Keuangan selaku Bendahara desa disebut... .
 - a. Pelaporan
 - b. Pencatatan
 - c. Penatausahaan
 - d. Pengadministrasian
 - e. Pertanggungjawaban
4. Salah satu prinsip penatausahaan keuangan desa adalah... .
 - a. Penatausahaan dilakukan dengan mencatat setiap penerimaan dan pengeluaran dalam Buku Kas Umum (BKU) yang nantinya dilakukan penutupan buku setiap akhir bulan
 - b. Kaur keuangan tidak wajib membuat buku pembantu kas umum yang terdiri dari buku pembantu bank, buku pembantu pajak, dan buku pembantu pajak
 - c. Penatausahaan keuangan dilakukan oleh pelaksana kegiatan sebagai pelaksana fungsi kebhendaharaan
 - d. Penerimaan desa disetor ke bendahara daerah
 - e. Pengelolaan atas dasar *accrual basic*

5. Kegiatan pencatatan yang khususnya dilakukan oleh bendahara desa disebut... .
 - a. Penatausahaan belanja desa
 - b. Penatausahaan keuangan desa
 - c. Penatausahaan penerimaan desa
 - d. Penatausahaan pembiayaan desa
 - e. Penatausahaan pengeluaran desa
6. Penerimaan bersifat transfer, bendahara desa mendapat informasi dari bank berupa... .
 - a. Rekening Koran
 - b. Buku Kas Umum
 - c. Buku Kas Bank
 - d. Nota Transfer
 - e. Kuitansi
7. Penerimaan pendapatan yang diterima secara transfer dari pemerintah pusat disebut... .
 - a. Dana Desa
 - b. Alokasi Dana Desa
 - c. Pendapatan Asli Desa
 - d. Bagian dari Pajak dan Retribusi Daerah
 - e. Bantuan pemerintah daerah provinsi/kabupaten kota
8. Penerimaan pendapatan yang diterima secara transfer dari pemerintah daerah disebut... .
 - a. Dana Desa
 - b. Alokasi Dana Desa
 - c. Pendapatan Asli Desa
 - d. Bagian dari Pajak dan Retribusi Daerah
 - e. Bantuan pemerintah daerah provinsi/kabupaten kota
9. Penerimaan yang bersifat tunai yang diterima oleh bendahara desa dibuatkan bukti kuitansi tanda terima dan dicatat pada... .
 - a. Buku Bank
 - b. Buku Kegiatan
 - c. Buku Kas Umum
 - d. Buku Pembantu Pajak
 - e. Buku Rincian Pendapatan
10. Buku yang digunakan untuk mengklasifikasi rincian dari realisasi pendapatan yang diterima agar dapat dilaporkan dalam laporan realisasi APB Desa adalah... .
 - a. Buku Kas Umum
 - b. Buku Kas Bank
 - c. Buku Pembantu Panjar
 - d. Buku Rincian Pendapatan
 - e. Buku Pembantu Pajak
11. Buku Kas Umum digunakan untuk... .
 - a. Mencatat berbagai aktivitas yang menyangkut penerimaan dan pengeluaran kas secara tunai
 - b. Mencatat berbagai aktivitas yang menyangkut penerimaan kas baik secara tunai maupun kredit
 - c. Mencatat berbagai aktivitas dalam rangka penerimaan dan pengeluaran yang berhubungan dengan uang bank

- d. Mencatat berbagai aktivitas dalam rangka penerimaan dan pengeluaran yang berhubungan dengan uang pajak
 - e. Mencatat berbagai aktivitas yang menyangkut penerimaan dan pengeluaran kas, baik secara tunai maupun kredit
12. Yang disebut sebagai sumber dokumen transaksi adalah... .
- a. Kuitansi
 - b. Nota kredit
 - c. Buku Kas umum
 - d. Buku Kas Bank
 - e. Buku Rincian Pendapatan

13. Pada tanggal 5 Januari 2016 diterima pencairan Dana Desa dari APBN ke Rekening Kas Desa sebesar Rp210.000.000. Pencatatan yang benar adalah... .

a.

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	5/1	1 2 1	Alokasi Dana Desa	210.000.000	-	123	-	210.000.000

b.

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	5/1	1 2 1	Alokasi Dana Desa	-	210.000.000	123	-	210.000.000

c.

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	5/1	1 2 1	Dana Desa	210.000.000	-	123	-	210.000.000

d.

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	5/1	1 2 1	Dana Desa	210.000.000	-	123	210.000.000	-

e.

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	5/1	1 2 1	Dana		210.000.000	123	-	210.000.000

									(Rp.)		KOMULATIF	
1	2	3					4	5	6	7	8	9
1	20/1	1	2	1			Hasil Usaha	5.000.000	-	123	-	5.000.000

e.

BUKU KAS UMUM
DESA ADIL MAKMUR KECAMATAN SEJAHTERA
TAHUN ANGGARAN 2016

LAPORAN PENGANTARAN 2019													
No.	Tgl.	KODE REKENING						URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3						4	5	6	7	8	9
1	20/1	1	2	1				Hasil Usaha	5.000.000	-	123	-	5.000.000

15. Diketahui pencatatan penerimaan Desa Adil Makmur Kecamatan Sejahtera sebagai berikut:

No	TGL	URAIAN	BUKTI	PEMASUKAN		PENGELUARAN			SALDO
				SETORAN (Rp.)	BUNGA BANK (Rp.)	PENARIKAN (Rp.)	PAJAK (Rp.)	BIAYA ADM (Rp.)	
1	2	3	4	5	6	7	8	9	10
1	6/2	Alokasi Dana Desa	123	250.000.000	-	-	-	-	250.000.000

No.	Tgl.	KODE REKENING						URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3						4	5	6	7	8	9
1	6/2	1	2	1				Alokasi Dana Desa	250.000.000	-	122	-	250.000.000
2	6/2	1	2	1				Hasil Usaha	5.000.000	-	123	-	5.000.000

Dari buku diatas, transaksi yang terjadi pada Desa Adil Makmur Kecamatan Sejahtera adalah... .

- a. Pada tanggal 6 Februari, Desa Adil Makmur Kecamatan Sejahtera menerima pendapatan sejumlah Rp 255.000.000, dimana Rp250.000.000 berasal dari Pemerintah Pusat yang dikirim secara transfer, dan Rp5.000.000 Hasil Usaha desa itu sendiri yang diterima secara tunai
- b. Pada tanggal 6 Februari, Desa Adil Makmur Kecamatan Sejahtera menerima pendapatan sejumlah Rp 255.000.000, dimana Rp250.000.000

- berasal dari Pemerintah Daerah yang dikirim secara transfer, dan Rp5.000.000 Hasil Usaha desa itu sendiri yang diterima secara tunai
- c. Pada tanggal 6 Februari, Desa Adil Makmur Kecamatan Sejahtera menerima pendapatan sejumlah Rp 255.000.000, dimana Rp250.000.000 berasal dari Pemerintah Pusat yang dan Rp5.000.000 Hasil Usaha desa itu sendiri
 - d. Pada tanggal 6 Februari, Desa Adil Makmur Kecamatan Sejahtera menerima pendapatan sejumlah Rp 225.000.000, dimana Rp250.000.000 berasal dari Pemerintah Daerah yang dikirim secara transfer, dan Rp5.000.000 Hasil Usaha desa itu sendiri yang diterima secara tunai
 - e. Pada tanggal 6 Februari, Desa Adil Makmur Kecamatan Sejahtera menerima pendapatan sejumlah Rp 225.000.000, dimana Rp250.000.000 berasal dari Pemerintah Pusat yang dan Rp5.000.000 Hasil Usaha desa itu sendiri
16. Pada tanggal 10 Februari diketahui pemerintah daerah mempunyai pendapatan atas pajak dan retribusi daerah sebesar Rp175.000.000., Desa mendapatkan bagi hasil sebesar 60%. Pencatatan yang benar bagi desa adalah... .
- a.

BUKU KAS UMUM
DESA ADIL MAKMUR KECAMATAN SEJAHTERA
TAHUN ANGGARAN 2016

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	10/21	1 2 2	Bagian dari hasil pajak dan retribusi daerah	175.000.000	-	124	-	175.000.000

b.

BUKU KAS UMUM
DESA ADIL MAKMUR KECAMATAN SEJAHTERA
TAHUN ANGGARAN 2016

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	10/21	1 2 2	Bagian dari hasil pajak dan retribusi daerah		105.000.000	124	-	105.000.000

c.

BUKU KAS UMUM
DESA ADIL MAKMUR KECAMATAN SEJAHTERA
TAHUN ANGGARAN 2016

No.	Tgl.	KODE REKENING	URAIAN	PENERIMAAN (Rp.)	PENGELUARAN (Rp.)	NO BUKTI	JUMLAH PENGELUARAN KOMULATIF	SALDO
1	2	3	4	5	6	7	8	9
1	10/2	1 2 2	Bagian dari hasil pajak dan retribusi daerah	70.000.000	-	124	-	70.000.000

d.

BUKU KAS BANK
DESA ADIL MAKMUR KECAMATAN SEJAHTERA
TAHUN ANGGARAN 2016

No	TGL	URAIAN	BUKTI	PEMASUKAN		PENGELUARAN			SALDO
				SETORAN (Rp.)	BUNGA BANK (Rp.)	PENARIKAN (Rp.)	PAJAK (Rp.)	BIAYA ADM (Rp.)	
1	2	3	4	5	6	7	8	9	10
1	10/2	Bagian dari hasil pajak dan retribusi daerah	124	105.000.000	-	-	-	-	105.000.000

e.

BUKU KAS BANK
DESA ADIL MAKMUR KECAMATAN SEJAHTERA
TAHUN ANGGARAN 2016

No	TGL	URAIAN	BUKTI	PEMASUKAN		PENGELUARAN			SALDO
				SETORAN (Rp.)	BUNGA BANK (Rp.)	PENARIKAN (Rp.)	PAJAK (Rp.)	BIAYA ADM (Rp.)	
1	2	3	4	5	6	7	8	9	10
1	10/2	Bagian dari hasil pajak dan retribusi daerah	124	175.000.000	-	-	-	-	175.000.000

Data berikut untuk No 17 dan 18

- i) Hasil usaha : Rp346.700.000
- ii) Bagian dari pajak dan retribusi daerah : Rp 87.330.000
- iii) Alokasi Dana Desa : Rp221.875.000
- iv) Dana Desa :
Rp201.390.000
- v) Swadaya, Partisipasi, dan Gotong Royong : Rp 79.246.000
- vi) Bunga Bank : Rp 23.455.200

17. Jumlah Pendapatan Asli Desa adalah... .

- a. Rp534.050.200
- b. Rp513.276.000
- c. Rp510.595.000
- d. Rp425.946.000
- e. Rp346.700.000

18. Jumlah Pendapatan Transfer adalah... .

- a. Rp534.050.200
- b. Rp513.276.000
- c. Rp510.595.000
- d. Rp425.946.000
- e. Rp346.700.000

Data berikut untuk soal No 19 dan 20

LAPORAN PERTANGGUNGJAWABAN PENERIMAAN
DESA ADILMAKMUR KECAMATAN SEJAHTERA
BULAN JANUARI 2016

No	KODE REKENING	URAIAN	JUMLAH (Rp.)
1	2	3	5
1	1.2.3.	Dana Desa	250.000.000
2	1.2.1.	Alokasi Dana Desa	75.000.000
3	1.1.1.	Hasil Usaha	8% dari Dana yang berikan dari Pemerintah Daerah
JUMLAH			

19. Besarnya hasil usaha yang diterima adalah... .

- a. Rp200.000.000
- b. Rp 60.000.000
- c. Rp 20.000.000

- d. Rp 8.000.000
 - e. Rp 6.000.000
20. Jumlah pendapatan yang diterima Desa Adilmakmur Kecamatan Sejahtera adalah... .
- a. Rp525.000.000
 - b. Rp385.000.000
 - c. Rp345.000.000
 - d. Rp333.000.000
 - e. Rp331.000.000

Kunci Jawaban

- | | | | |
|------|-------|-------|-------|
| 1. C | 6. D | 11. E | 16. D |
| 2. C | 7. A | 12. C | 17. D |
| 3. C | 8. B | 13. C | 18. C |
| 4. A | 9. C | 14. E | 19. E |
| 5. B | 10. D | 15. B | 20. E |

3. Pedoman Penskoran :

Skor per nomor: 1

Jumlah skor : $1 \times 20 = 20$

$$\text{Skor siswa} = \frac{\text{jumlah skor benar}}{\text{total skor}} \times 100$$

Mengetahui
Guru Mata Pelajaran,

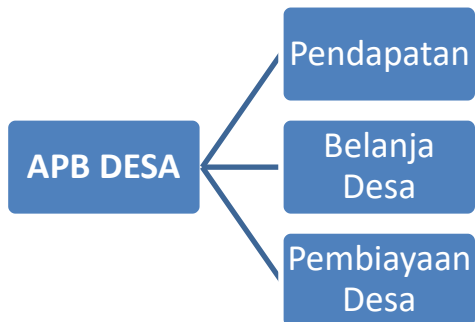
Kulon Progo, Februari 2019
Mahasiswa

Drs. Jamin
NIP. 19590312 198903 1 005

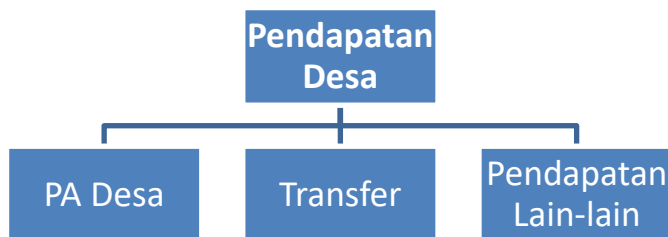
Chilyatul Umniyah
NIM. 15803241034

Lampiran

A. Materi



APB Desa adalah rencana keuangan tahunan pemerintahan desa yang disusun mulai bulan Oktober. Disepakati antara kepala desa dengan BPD dan disampaikan ke bupati melalui camat untuk dievaluasi. Ditetapkan akhir desember.



PERENCANAAN DAN PENGANGGARAN APB DESA

Rencana Pembangunan Jangka Menengah Desa (RPJM Desa)	Rencana Pembangunan Tahunan Desa
<ul style="list-style-type: none">•Jangka waktu 6 tahun	<ul style="list-style-type: none">•Rencana Kerja Pemerintah Desa (RKP Desa)•Jangka waktu 1 tahun

Penganggaran APB Desa

- APB Desa merupakan rencana anggaran keuangan tahunan pemerintah desa yang ditetapkan untuk menyelenggarakan program dan kegiatan yang menjadi kewenangan desa

- Pedoman dalam menyusun APB Desa oleh pemerintah desa adalah rencana Kegiatan dan rencana anggaran biaya yang telah ditetapkan oleh RKP Desa

PELAKSANAAN APB DESA

Prinsip Umum Pelaksanaan Keuangan Desa

- Seluruh penerimaan dan pengeluaran desa dilaksanakan melalui Rekening Kas Desa
- Pencairan dana dalam rekening RKD ditandatangani oleh Kepala Desa dan Bendahara Desa
- Bendahara desa dapat menyimpan uang dalam kas bendahara desa pada jumlah tertentu untuk memenuhi kebutuhan operasional desa. Batasaan jumlah uang ditetapkan dengan peraturan bupati/walikota
- Semua penerimaan dan pengeluaran desa didukung oleh bukti yang lengkap dan sah serta ditandatangani oleh kepala desa dan bendahara desa

PENATAUSAHAAN APB DESA

Penatausahaan keuangan desa adalah pencatatan keuangan atas kegiatan desa yang dilakukan oleh Kaur Keuangan selaku Bendahara desa. Pencatatan yang dilakukan atas dasar kas basis yaitu pencatatan transaksi pada saat kas diterima dan saat dikeluarkan dari rekening kas desa. Pencatatan dilakukan di buku kas umum dan setiap akhir bulan dilakukan penutupan buku

Prinsip Penatausahaan Keuangan Desa

- Penatausahaan keuangan dilakukan oleh kaur keuangan sebagai pelaksana fungsi kebendaharaan
- Penatausahaan dilakukan dengan mencatat setiap penerimaan dan pengeluaran dalam BKU yang nantinya dilakukan penutupan buku setiap akhir bulan
- Kaur keuangan wajib membuat buku pembantu kas umum yang terdiri dari buku pembantu bank, buku pembantu pajak, dan buku pembantu panjar
- Penerimaan desa disetor ke rekening kas
- Pengeluaran atas beban APB Desa

- Pengeluaran disertai bukti pengeluaran tertanda kaur keuangan dan penerimaan ditandatangani penerima dana
- Pelaporan catatan kaur keuangan yaitu BKU yang ditutup akhir bulan dilaporkan kaur keuangan kepada sekretaris desa paling lambat tanggal 10 bulan berikutnya
- Pengelolaan atas dasar basis kas

Dokumen Penatausahaan Bendahara Desa



Buku Kas Umum

- Pencatatan dilakukan secara kronologis
- Kode rekening untuk transaksi yang mempengaruhi pendapatan dan belanja. Jika tidak mempengaruhi belanja seperti pengambilan uang tunai dari bank dan pemberian panjar maka tidak diberi kode rekening
- Nomor bukti diisi dengan pemberian nomor secara intern yang diatur secara sistematis
- Jumlah pengeluaran kumulatif dicatat sebesar akumulasi pengeluaran kas tanpa dipengaruhi konsumen, sedangkan saldo menggambarkan akumulasi uang yang dipengaruhi penerimaan kas dan pengeluaran kas
- Setiap akhir bulan BKU ditutup secara tertib dan ditandatangani oleh Bendahara Desa serta Sekdes dengan sebelumnya diperiksa dan diparaf oleh Sekdes

Buku Pembantu Bank

- Buku pembantu bank adalah buku catatan untuk mencatat penerimaan dan pengeluaran yang dilakukan melalui rekening kas desa
- Buku bank digunakan untuk transaksi yang berkaitan dan mempengaruhi saldo pada Bank
- Pencatatan dalam buku bank dilakukan secara kronologis
- Tidak ada kode rekening

- Bukti agar diisi dengan pemberian nomor secara intern yang sistematis
- Khusus untuk pengisian bunga bank, pajak, dan biaya administrasi berasal dari rekening koran yang diperoleh bendahara dari bank yang bersangkutan
- Saldo menggambarkan akumulasi yang dipengaruhi penerimaan dan pengeluaran melalui bank
- Setiap akhir bulan buku bank ini ditutup secara tertib dan ditanda tangani oleh bendahara desa

Buku Pembantu Pajak

- Kaur keuangan selaku wajib pungut pajak, wajib melakukan pemotongan pajak terhadap pengeluaran kas desa
- Pemotongan pajak meliputi pemotongan atas pengeluaran kas desa atas belanja pegawai, belanja barang/jasa maupun belanja modal
- Kaur keuangan wajib menyetorkan seluruh penerimaan pajak ke kas negara
- Buku pembantu pajak digunakan untuk mencatat pemungutan/pemotongan pajak serta penyetoran ke kas negara
- Penyetoran pajak juga dicatat dalam BKU

Buku Pembantu Panjar

- Buku pembantu panjar adalah catatan pemberian dan pertanggungjawaban uang panjar
- Pengeluaran kas dapat menggunakan uang panjar yaitu kaur keuangan memberikan dana kepada pelaksana kegiatan pada kegiatan yang belum dilakukan
- Dokumen dasar adalah kuitansi pengeluaran yang ditandatangani oleh kaur keuangan dan kepala desa dan surat pengajuan panjar

Buku Rincian Pendapatan

- Buku pembantu untuk mengklasifikasikan rincian pendapatan yang diterima agar pada saat menyusun laporan realisasi APB Desa tidak mengalami kesulitan

Penatausahaan Penerimaan Desa

- Penatausahaan penerimaan desa adalah proses pencatatan yang dilakukan oleh Bendahara desa atas seluruh transaksi pendapatan desa yang berasal dari PA Desa, Pendapatan transfer, dan pendapatan lain-lain
- Ditinjau dari cara penerimaan: penerimaan tunai oleh bendahara desa dan penerimaan transfer melalui bank
- Penerimaan bersifat tunai oleh bendahara desa dibuatkan bukti transaksi berupa kuitansi tanda terima dan dicatat pada buku kas umum.
- Penerimaan bersifat transfer, bendahara desa mendapat informasi dari bank berupa nota kredit atas dana yang masuk dalam rekening kas desa. Berdasarkan nota kredit ini dicatat pada buku bank.
- Bendahara juga melakukan pencatatan atas realisasi pendapatan pada buku rincian pendapatan. Pencatatan buku rincian pendapatan digunakan untuk mengklasifikasi rincian dari realisasi pendapatan yang diterima agar dapat dilaporkan dalam laporan realisasi APB Desa.
- Dalam Permendagri tidak diatur mengenai buku rincian pendapatan. Namun demikian buku pembantu ini penting dibuat karena dapat mengklasifikasikan pendapatan menurut kelompok dan jenis pendapatan. Sehingga memudahkan penyusunan laporan realisasi APB Desa



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAH RAGA
SMK N 1 PENGASIH

Jl. Kawijo 11 Kabupaten Kulon Progo 55652, Telp. (0274) 773081, Fax (0274) 774636
e-mail : smk1png@yahoo.com website : <http://www.smkn1pengasih.net/>

RENCANA PELAKSANAAN PEMBELAJARAN(RPP)

Identitas :

Satuan Pendidikan : SMK Negeri 1 Pengasih
Mata Pelajaran : Praktikum Akuntansi Lembaga
Kompetensi Keahlian : Akuntansi dan Keuangan Lembaga
Kelas/Semester : XI Akuntansi/Gasal
Tahun Pelajaran : 2018/2019
Alokasi Waktu : 4 JP (4 x 45 menit)

A. Kompetensi Inti

3. Pengetahuan

Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup *Akuntansi dan Keuangan Lembaga* pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.

4. Keterampilan

Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan lingkup *Akuntansi dan Keuangan Lembaga*. Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja.

B. Kompetensi Dasar

1. KD pada KI Pengetahuan

3.8. Menganalisis transaksi akuntansi belanja satuan kerja, dan akuntansi belanja desa/kelurahan

2. KD pada KI Keterampilan

4.8. Melakukan pencatatan akuntansi belanja satuan kerja, dan akuntansi belanja

desa/kelurahan

C. Indikator Pencapaian Kompetensi

1. Indikator KD pada KI Pengetahuan

3.8.1 Peserta didik menjelaskan transaksi akuntansi belanja satuan kerja dengan tepat

3.8.2. Peserta didik menjelaskan akuntansi belanja desa/kelurahan dengan tepat

2. Indikator KD pada KI Keterampilan

4.8.1. Peserta didik menyusun pencatatan akuntansi belanja satuan kerja dengan tepat

4.8.2. Peserta didik menerapkan akuntansi belanja desa/kelurahan dengan tepat

D. Tujuan Pembelajaran

1. KD pada KI Pengetahuan

Setelah berdiskusi dan menggali informasi, peserta didik dapat :

- a. Menjelaskan transaksi akuntansi belanja satuan kerja dengan tepat meliputi mengolah data terkait tentang akuntansi belanja desa/kelurahan
- b. Menjelaskan akuntansi belanja desa/kelurahan dengan tepat meliputi mengamati untuk mengidentifikasi dan merumuskan masalah tentang akuntansi belanja desa/kelurahan dan mengomunikasikan tentang akuntansi belanja desa/kelurahan

2. KD pada KI Keterampilan

Dengan diberikan sejumlah data transaksi, peserta didik dapat :

- a. Menerapkan pencatatan akuntansi belanja desa/kelurahan dengan tepat
- b. Menerapkan mengenai akuntansi belanja desa/kelurahan dengan tepat

E. Materi Ajar

1. Fakta

- a. Dokumen dan catatan yang digunakan dalam mencatat akuntansi belanja desa/kelurahan
- b. Buku pencatatan yang digunakan bendahara desa

2. Konseptual

Prinsip-prinsip penatausahaan desa

3. Prosedural

4. Metakognitif

F. Pendekatan, Strategi dan Metode/Model Pembelajaran

Pendekatan : *Scientific Learning*

Strategi Pembelajaran : Kooperatif
 Model Pembelajaran : *Structured Dyadic Methods (SDM)*

G. Kegiatan Pembelajaran

Pertemuan I

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Pendahuluan	<ol style="list-style-type: none"> 1. Mengucapkan salam 2. Melakukan pengkondisian kelas dan menyampaikan topik serta tujuan pembelajaran 3. Mengecek kehadiran dan kondisi siswa 4. Melakukan apersepsi materi Penatausahaan pendapatan desa 5. Memberitahukan materi pelajaran yang akan dibahas, kompetensi dasar, metode, dan penilaian 	30 Menit
Inti	<p>Mengamati Guru memberikan soal <i>pre test</i> kepada setiap siswa. Waktu pengerjaan 30 menit. siswa mengamati untuk mengidentifikasi dan merumuskan masalah tentang akuntansi belanja desa/kelurahan</p> <p>Menanya Guru menanyakan ke siswa apakah terdapat materi yang belum jelas</p> <p>Mengeksplorasi Guru meminta siswa untuk membentuk kelompok. Setiap kelompok terdiri dari dua orang. Satu orang sebagai tutor, satu orang sebagai siswa Siswa mengumpulkan data tentang akuntansi belanja desa/kelurahan</p> <p>Mengasosiasi <ol style="list-style-type: none"> 1. Guru meminta siswa untuk menjelaskan prinsip, dokumen, dan laporan yang digunakan dalam Penatausahaan Keuangan Desa dalam kelompok. Masing-masing terdiri dari satu tutor dan satu guru. 2. Setiap kelompok melakukan tanya jawab. Jika </p>	130 Menit

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
	<p>jawaban siswa benar maka mendapatkan poin, jika salah tutor memberikan jawaban dan siswa menulis jawaban tersebut sebanyak tiga kali dan menjawabnya secara tepat. Jika sudah 10 menit, setiap kelompok berganti peran.</p> <p>3. Siswa mengolah data tentang akuntansi pendapatan desa/kelurahan</p> <p>Mengkomunikasikan</p> <p>1. Guru mengkomunikasikan mengenai akuntansi pendapatan desa/kelurahan. Apabila diketahui jawaban siswa benar, namun disalahkan oleh tutor maka yang berhak mendapatkan poin adalah siswa, dan mengurangi nilai tutor.</p> <p>2. Guru memberikan soal <i>post test</i> dan angket motivasi belajar. Waktu pengerjaan 20 menit.</p>	
Penutup	<p>1. Melakukan refleksi dari materi yang disampaikan</p> <p>2. Guru menyimpulkan materi yang telah disampaikan</p> <p>3. Guru menyampaikan materi yang akan dibahas di pertemuan berikutnya.</p> <p>4. Guru menutup pelajaran dengan doa dan salam.</p>	20 Menit

H. Media, Alat, dan Sumber Belajar :

1. Media : Power Point
2. Alat : Buku, LCD Proyektor, Laptop, Papan Tulis
3. Sumber Belajar :
 - a. Kusmayadi. (2018). *Praktikum Akuntansi Lembaga/Instansi Pemerintah*. Jakarta: Broto Joyo
 - b. Darmawa, Y.dkk. (2018). *Praktikum Akuntansi Desa*. Yogyakarta: Akademi Akuntansi YKPN.
 - c. Modul Praktikum Akuntansi Lembaga/Instansi Pemerintah
 - d. Bppk.kemenkeu.go.id

I. Penilaian Hasil Belajar :

1. Jenis/Teknik Penilaian : Tes Tertulis
2. Bentuk dan Instrumen Penilaian : *Pre test* dan *post test*

Pilihlah jawaban yang paling tepat dengan memberikan tanda silang (X) pada salah satu huruf A, B, C, D, atau E!

1. Semua pengeluaran dari rekening desa yang merupakan kewajiban desa dalam satu tahun anggaran yang tidak akan diperoleh pembayarannya kembali oleh desa disebut...
.
 - a. Belanja modal
 - b. Belanja pegawai
 - c. Pembiayaan desa
 - d. Belanja barang dan jasa
 - e. Pengeluaran pembelanjaan
2. Dalam APB Desa ketentuan belanja paling sedikit 70% dari anggaran belanja desa digunakan untuk mendanai penyelenggaraan...
 - a. Pemerintah desa
 - b. Penyelenggaraan desa
 - c. Pengeluaran pembiayaan
 - d. Operasional RT dan RW
 - e. Badan permusyawaratan desa
3. Belanja yang dianggarkan untuk pengeluaran penghasilan tetap dan tunjangan bagi kepala desa dan BPD yang pelaksanaannya dibayarkan setiap bulan untuk...
 - a. Belanja modal
 - b. Belanja pegawai
 - c. Pembiayaan desa
 - d. Belanja barang dan jasa
 - e. Pengeluaran pembiayaan
4. Belanja yang digunakan untuk pengeluaran pembelian/pengadaan barang yang manfaatnya kurang dari 12 bulan disebut...
 - a. Belanja modal
 - b. Belanja pegawai

- c. Pembiayaan desa
 - d. Belanja barang dan jasa
 - e. Pengeluaran pembiayaan
5. Belanja yang digunakan untuk pengeluaran dalam rangka pembelian/pengadaan barang atau bangunan yang nilai manfaatnya lebih dari 12 bulan disebut...
- a. Belanja modal
 - b. Belanja pegawai
 - c. Pembiayaan desa
 - d. Belanja barang dan jasa
 - e. Pengeluaran pembiayaan
6. Bendahara melakukan penyetoran pajak ke kas negara melalui...
- a. Surat Pemberitahuan Pajak
 - b. Surat Setoran Pajak
 - c. Surat Tagihan Pajak
 - d. Surat Perintah Pajak
 - e. Rekening Pajak

Data berikut untuk soal no7-16

Transaksi dan pembukuan dilakukan oleh bendaharra desa dan aparat yang berwenang yang berkaitan langsung dengan penatausahaan dana keuangan desa. Berikut transaksi yang terjadi pada Desa Peduungan selama bulan Januari 2016:

- 1) Pada 3 Januari diterima pencairan Dana Desa dari pemerintah pusat sebesar Rp300.000.000- langsung masuk ke rekening Desa.
- 2) Pada 6 Januari diterima pencairan Alokasi Dana Desa dari pemerintah daerah sebesar Rp120.000.000- langsung masuk ke rekening Desa.
- 3) Pada tanggal 7 Januari Pemenintah Desa menerima bagian dari retribusi dan pajak daerah sebesar Rp80.000.000 secara transfer
- 4) Pada 8 Januari ditarik tunai dari rekening kas desa sebesar 40% dari Dana desa, 30% dari ADD dan 70% dari bagian dari pajak dan retribusi daerah
- 5) Pada 9 Januari menerima pendapatan dari swadaya masyarakat secara tunai sebesar Rp175.000.000

- 6) Pada 9 Januari Bendahara membeli peralatan berupa komputer dan printer sejumlah Rp5.600.000 secara tunai dan melakukan pemungutan dan penyetoran pajak sebesar Rp500.000
 - 7) Pada 10 Januari 2016 Bendahara mengajukan SPP untuk pembayaran belanja operasional perkantoran berupa pembelian ATK sebesar Rp11.000.000,-
 - 8) Berdasarkan pembayaran ATK pada transaksi sebelumnya, bendahara melakukan pemungutan PPN sebesar Rp1.000.000,- dan PPh pasal 22 sebesar Rp150.000,-. Penyetoran pajak-pajak dilakukan pada hari itu juga.
 - 9) Dibayar gaji kepada kepala desa dan perangkat desa sejumlahh Rp 19.000.000 secara transfer dari ADD sekaligus menyetorkan PPh pasal 21 sebesar Rp1.000.000
7. Transaksi pada tanggal 3 Januari berasal dari Dana...
 - a. APBDes
 - b. APBD
 - c. APBN
 - d. APBK
 - e. APB
 8. Pada tanggal 8 Januari jumlah saldo yang ditarik oleh Desa adalah..
 - a. Rp36.000.000
 - b. Rp56.000.000
 - c. Rp120.000.000
 - d. Rp156.000.000
 - e. Rp212.000.000
 9. Jumlah saldo pada buku bank per 9 Januari adalah..
 - a. Rp887.000.000
 - b. Rp712.000.000
 - c. Rp675.000.000
 - d. Rp500.000.000
 - e. Rp420.000.000
 10. Pencatatan atas pembayaran gaji adalah...
 - a. Pengeluaran pada Buku Bank dan Buku Kas umum sebesar Rp19.000.000
 - b. Pengeluaran pada buku kas umum Rp20.000.000

- c. Pengeluaran pada buku bank Rp20.000.000
- d. Pengeluaran pada buku kegiatan Rp20.000.000
- e. Tidak dicatat

11. Jumlah Belanja pegawai yang dikeluarkan selama bulan Januari adalah...

- a. Rp20.000.000
- b. Rp19.000.000
- c. Rp12.150.000
- d. Rp11.000.000
- e. Rp5.600.000

12. Jumlah Belanja barang/jasa yang dikeluarkan selama bulan Januari adalah...

- a. Rp19.000.000
- b. Rp12.150.000
- c. Rp11.000.000
- d. Rp6.100.000
- e. Rp5.600.000

13. Jumlah Belanja modal yang dikeluarkan selama bulan Januari adalah...

- a. Rp19.000.000
- b. Rp12.150.000
- c. Rp11.000.000
- d. Rp6.100.000
- e. Rp5.600.000

14. Total setoran pajak yang dilaporkan bendahara sejumlah...

- a. Rp38.250.000
- b. Rp35.600.000
- c. Rp2.650.000
- d. Rp1.650.000
- e. Rp1.560.000

15. Total pemasukan yang terjadi selama bulan Januari adalah...

- a. Rp675.000.000
- b. Rp500.000.000

- c. Rp175.000.000
- d. Rp38.250.000
- e. Rp35.600.000

16. Total pengeluaran yang terjadi selama bulan Januari adalah...

- a. Rp38.250.000
- b. Rp35.600.000
- c. Rp19.000.000
- d. Rp11.000.000
- e. Rp5.600.000

Data berikut untuk soal no 17-20

Dalam rangka membuat kawasan wisata di desa Maju Terus, Pemetintah desa telah mengeluarkan dan sebagai berikut:

Jenis pengeluaran	Jumlah keseluruhan	Keterangan
Upah tenaga kerja		75.000/org/hari
Konsumsi		45.000/org/hari
Dokumentasi	1.000.000	
Transportasi		15.000/hari
Belanja tanaman	10.500.000	
Belanja pupuk		20% dari total belanja tanaman
Belanja Pasir	6.670.000	
Belanja semen	19.800.000	
Belanja batu pecah	4.230.000	
Belanja Cat	1.790.000	

Agar Pembangunan tersebut berlangsung selama 15 hari, maka diperlukan tenaga kerja sejumlah 8 orang.

17. Buku yang digunakan untuk mencatat kegiatan tesebut adalah..

- a. Buku Bank dan Buku Kas Umum
- b. Buku Kas Umum dan Buku Pembantu Piutang
- c. Buku Rincian Pendapatan dan Buku Kegiatan
- d. Buku Pajak dan Buku Kas Umum
- e. Buku Kegiatan dan Buku Kas Umum

18. Jumlah biaya untuk tenaga kerja adalah...

- a. Rp9.000.000
- b. Rp1.152.000

- c. Rp1.125.000
- d. Rp750.000
- e. Rp600.000

19. Jumlah biaya yang dikeluarkan desa tersebut adalah...

- a. Rp60.715.000
- b. Rp60.490.000
- c. Rp58.390.000
- d. Rp48.115.000
- e. Rp42.275.000

20. Jika dalam membuat pembangunan kawasan wisata tersebut, bendahara melakukan pemungutan pajak sebesar 2% dari total pengeluaran, maka bendahara harus menyetorkan pajak sebesar...

- a. Rp1.214.300
- b. Rp1.209.800
- c. Rp1.167.800
- d. Rp962.300
- e. Rp845.500

20. Jika dalam membuat pembangunan kawasan wisata tersebut, bendahara melakukan pemungutan pajak sebesar 2% dari total pengeluaran, maka bendahara harus menyetorkan pajak sebesar...

- a. Rp1.214.300
- b. Rp1.209.800
- c. Rp1.167.800
- d. Rp962.300
- e. Rp845.500

Kunci Jawaban

- | | | | |
|------|-------|-------|-------|
| 1. E | 6. B | 11. B | 16. B |
| 2. B | 7. C | 12. C | 17. D |
| 3. B | 8. E | 13. E | 18. A |
| 4. D | 9. D | 14. C | 19. A |
| 5. A | 10. A | 15. A | 20. A |

3. Pedoman Penskoran :

Skor per nomor: 1

Jumlah skor : $1 \times 20 = 20$

$$Skor\ siswa = \frac{jumlah\ skor\ benar}{total\ skor} \times 100$$

Mengetahui

Guru Mata Pelajaran,

Kulon Progo, Februari 2019

Mahasiswa

Drs. Jamin

NIP. 19590312 198903 1 005

Chilyatul Umniyah

NIM. 15803241034

Lampiran

PENATAUSAHAAN APB DESA

Penatausahaan keuangan desa adalah pencatatan keuangan atas kegiatan desa yang dilakukan oleh Kaur Keuangan selaku Bendahara desa. Pencatatan yang dilakukan atas dasar kas basis yaitu pencatatan transaksi pada saat kas diterima dan saat dikeluarkan dari rekening kas desa. Pencatatan dilakukan di buku kas umum dan setiap akhir bulan dilakukan penutupan buku

Prinsip Penatausahaan Keuangan Desa

- Penatausahaan keuangan dilakukan oleh kaur keuangan sebagai pelaksana fungsi kebendaharaan
- Penatausahaan dilakukan dengan mencatat setiap penerimaan dan pengeluaran dalam BKU yang nantinya dilakukan penutupan buku setiap akhir bulan
- Kaur keuangan wajib membuat buku pembantu kas umum yang terdiri dari buku pembantu bank, buku pembantu pajak, dan buku pembantu panjar
- Penerimaan desa disetor ke rekening kas
- Pengeluaran atas beban APB Desa
- Pengeluaran disertai bukti pengeluaran tertanda kaur keuangan dan penerimaan ditandatangani penerima dana
- Pelaporan catatan kaur keuangan yaitu BKU yang ditutup akhir bulan dilaporkan kaur keuangan kepada sekretaris desa paling lambat tanggal 10 bulan berikutnya
- Pengelolaan atas dasar basis kas

Belanja Desa

Semua pengeluaran dari rekening desa yang merupakan kewajiban desa dalam 1 tahun anggaran yang tidak akan diperoleh pembayarannya kembali oleh desa

Ketentuan Belanja Desa

$\geq 70\%$	$\leq 30\%$
<ul style="list-style-type: none">• Penyelenggaraan Pemerintahan desa• Pelaksanaan Pembangunan desa• Pembinaan kemasyarakatan desa• Pemberdayaan masyarakat desa	<ul style="list-style-type: none">• pengasilan tetap dan tunjangan pengelola keuangan desa• operasional• Tunjangan dan operasional BPD• Insentif RT dan RW

Jenis Belanja

Belanja Pegawai

- Belanja pegawai digunakan untuk pengeluaran penghasilan tetap dan tunjangan bagi Kades dan Perangkat Desa serta tunjangan BPD
- Belanja pegawai dibayarkan setiap bulan
- Dianggarkan dalam kelompok Penyelenggaraan Pemerintahan Desa, dengan kegiatan Pembayaran Penghasilan Tetap dan Tunjangan

Belanja Barang/Jasa

- Alat tulis kantor
- Benda pos
- Bahan/material
- Pemeliharaan
- Cetak/penggandaan
- Insentif RT/RW
- Pemberian barang pada masyarakat

Belanja Modal

- Pembangunan Jalan Desa
- Pembangunan Jembatan Desa
- Pengadaan Komputer
- Pengadaan Meubler
- Pembangunan Jalan Desa
- Pembangunan Jembatan Desa
- Pengadaan Komputer
- Pengadaan Meubler
- Nilai manfaat > 12 bulan

- Penggunaan dana desa untuk membiayai pembangunan dan pemberdayaan masyarakat
- Kebutuhan pembangunan tidak terbatas pada kebutuhan primer, pelayanan dasar, lingkungan, dan kegiatan pemberdayaan masyarakat desa

Belanja Tak Terduga

- Bukan merupakan kegiatan normal dari aktivitas pemerintah desa
- Tidak diharapkan terjadi berulang
- Berada diluar kendali pemerintah desa
- Untuk penanggulangan bencana, keadaan darurat, dan mendesak skala lokal desa

Dokumen Penatausahaan Bendahara Desa



Buku Kas Umum

- Pencatatan dilakukan secara kronologis
- Kode rekening untuk transaksi yang mempengaruhi pendapatan dan belanja. Jika tidak mempengaruhi belanja seperti pengambilan uang tunai dari bank dan pemberian panjar maka tidak diberi kode rekening
- Nomor bukti diisi dengan pemberian nomor secara intern yang diatur secara sistematis
- Jumlah pengeluaran kumulatif dicatat sebesar akumulasi pengeluaran kas tanpa dipengaruhi konsumen, sedangkan saldo menggambarkan akumulasi uang yang dipengaruhi penerimaan kas dan pengeluaran kas
- Setiap akhir bulan BKU ditutup secara tertib dan ditandatangani oleh Bendahara Desa serta Sekdes dengan sebelumnya diperiksa dan diparaf oleh Sekdes

Buku Pembantu Bank

- Buku pembantu bank adalah buku catatan untuk mencatat penerimaan dan pengeluaran yang dilakukan melalui rekening kas desa
- Buku bank digunakan untuk transaksi yang berkaitan dan mempengaruhi saldo pada Bank

- Pencatatan dalam buku bank dilakukan secara kronologis
- Tidak ada kode rekening
- Bukti agar diisi dengan pemberian nomor secara intern yang sistematis
- Khusus untuk pengisian bunga bank, pajak, dan biaya administrasi berasal dari rekening koran yang diperoleh bendahara dari bank yang bersangkutan
- Saldo menggambarkan akumulasi yang dipengaruhi penerimaan dan pengeluaran melalui bank
- Setiap akhir bulan buku bank ini ditutup secara tertib dan ditanda tangani oleh bendahara desa

Buku Pembantu Pajak

- Kaur keuangan selaku wajib pungut pajak, wajib melakukan pemotongan pajak terhadap pengeluaran kas desa
- Pemotongan pajak meliputi pemotongan atas pengeluaran kas desa atas belanja pegawai, belanja barang/jasa maupun belanja modal
- Kaur keuangan wajib menyetorkan seluruh penerimaan pajak ke kas negara
- buku pembantu pajak digunakan untuk mencatat pemungutan/pemotongan pajak serta penyetoran ke kas negara
- Penyetoran pajak juga dicatat dalam BKU

Buku Pembantu Panjar

- Buku pembantu panjar adalah catatan pemberian dan pertanggungjawaban uang panjar
- Pengeluaran kas dapat menggunakan uang panjar yaitu kaur keuangan memberikan dana kepada pelaksana kegiatan pada kegiatan yang belum dilakukan
- Dokumen dasar adalah kuitansi pengeluaran yang ditandatangani oleh kaur keuangan dan kepala desa dan surat pengajuan panjar

Buku Rincian Pendapatan

- Buku pembantu untuk mengklasifikasikan rincian pendapatan yang diterima agar pada saat menyusun laporan realisasi APB Desa tidak mengalami kesulitan

Penatausahaan Penerimaan Desa

- Penatausahaan penerimaan desa adalah proses pencatatan yang dilakukan oleh Bendahara desa atas seluruh transaksi pendapatan desa yang berasal dari PA Desa,, Pendapatan transfer, dan pendapatan lain-lain
- Ditinjau dari cara penerimaan: penerimaan tunai oleh bendahara desa dan penerimaan transfer melalui bank

Hal penting dalam penatausahaan

- Penerimaan yang bersifat tunai yang diterima oleh bendahara desa dibuatkan bukti kuitansi/tanda terima dan dicatat oleh bendahara desa pada BKU
- Penerimaan yang bersifat transfer, bendahara desa akan mendapat informasi dari bank berupa nota kredit atas dana yang masuk dalam RKD
- Selain pencatatan pada BKU atau buku bank, bendahara desa juga membukukan realisasi pendapatan ke dalam Buku Rincian Pendapatan
- Pencatatan dalam Buku rincian pendapatan berguna untuk mengklasifikasi rincian dari realisasi pendapatan yang diterima agar dapat dilaporkan ke dalam laporan realisasi APB Desa

THE RESULT OF THE ACTION PLAN ASSESSMENT

**LEMBAR PENILAIAN
RENCANA PELAKSANAAN PEMBELAJARAN
SIKLUS 1**

Mata Pelajaran : Praktikum Akuntansi Lembaga

Kelas/Semester : XI AKL 1/ 2

Petunjuk:

1. Bapak/ Ibu diminta untuk memberikan penilaian atau validasi terhadap Rencana Pelaksanaan Pembelajaran (RPP)
2. Pengisian instrumen validasi ini dilakukan dengan memberi tanda ceklist (v) dalam kolom skor sesuai dengan kemampuan praktikum dan rambu-rambu skoring.
3. Kriteria penilaian
 Tidak baik : 1
 Cukup : 2
 Baik : 3
 Sangat baik : 4

No	Komponen RPP	Validasi			
		1	2	3	4
1	Perumusan Indikator Belajar a. Kejelasan rumusan b. Kelengkapan cakupan rumusan indikator c. Kesesuaian dengan kompetensi dasar d. Kesesuaian dengan standar kompetensi				✓ ✓ ✓ ✓
2	Pemilihan dan pengorganisasian materi pembelajaran a. Kesesuaian dengan kompetensi yang akan dicapai b. Keruntutan dan sistematika materi c. Kesesuaian materi dengan alokasi waktu			✓	✓ ✓
3	Pemilihan sumber dan media belajar a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran			✓ ✓	
4	Skenario pembelajaran a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran c. Kelengkapan langkah dalam tahapan pembelajaran dan kesesuaian dengan alokasi waktu			✓ ✓ ✓	
5	Penggunaan Bahasa tulis a. Ketepatan ejaan b. Ketepatan pilihan kata				✓ ✓

	c. Kebakuan struktur kalimat d. Bentuk huruf dan angka baku				✓
6	Penilaian validasi umum terhadap instrumen	a	b	c	d

Keterangan:

Tidak baik : 1

Cukup : 2

Baik : 3

Sangat baik : 4

a: dapat digunakan tanpa revisi

b: dapat digunakan setelah revisi

c: dapat digunakan dengan perubahan


d: belum dapat digunakan

Catatan:

- Komponen media belum tercalup Media & sumber
berd. dg. strategi & metode.
- Bentuk & instrumen mengesahkan jenis. Hk. penguatan &
penguatan blm terencana.
- Penilaian st. tkr & temang harus jelas (pemberian
prin)

Yogyakarta, Februari 2019

TIM AHLI



(Ani Widayati, S.Pd., M.Pd., Ed.D)

LEMBAR PENILAIAN
RENCANA PELAKSANAAN PEMBELAJARAN
SIKLUS II

Mata Pelajaran : Praktikum Akuntansi Lembaga

Kelas/Semester : XI AKL 1/ 2

Petunjuk:

1. Bapak/ Ibu diminta untuk memberikan penilaian atau validasi terhadap Rencana Pelaksanaan Pembelajaran (RPP)
2. Pengisian instrumen validasi ini dilakukan dengan memberi tanda ceklist (v) dalam kolom skor sesuai dengan kemampuan praktikum dan rambu-rambu skoring.
3. Kriteria penilaian

Tidak baik : 1

Cukup : 2

Baik : 3

Sangat baik : 4

No	Komponen RPP	Validasi			
		1	2	3	4
1	Perumusan Indikator Belajar a. Kejelasan rumusan b. Kelengkapan cakupan rumusan indikator c. Kesesuaian dengan kompetensi dasar d. Kesesuaian dengan standar kompetensi				✓ ✓ ✓ ✓
2	Pemilihan dan pengorganisasian materi pembelajaran a. Kesesuaian dengan kompetensi yang akan dicapai b. Keruntutan dan sistematika materi c. Kesesuaian materi dengan alokasi waktu			✓ ✓ ✓	
3	Pemilihan sumber dan media belajar a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran			✓ ✓	
4	Skenario pembelajaran a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran c. Kelengkapan langkah dalam tahapan pembelajaran dan kesesuaian dengan alokasi waktu			✓ ✓ ✓	
5	Penggunaan Bahasa tulis a. Ketepatan ejaan b. Ketepatan pilihan kata				✓ ✓

	c. Kebakuan struktur kalimat d. Bentuk huruf dan angka baku				✓
6	Penilaian validasi umum terhadap instrumen	a	b	c	d

Keterangan:

Tidak baik : 1

Cukup : 2

Baik : 3

Sangat baik : 4

a: dapat digunakan tanpa revisi

b: dapat digunakan setelah revisi

c: dapat digunakan dengan perubahan

d: belum dapat digunakan

Catatan:

- Komponen media & sumber di bagian dari 'strategi' dan metode.
- Bentuk alat mengajar dan jenis ukuran.
- Perbedaan skor point dan KBM.
- Model esponsif & siapa yg berpran guru / murid?

Yogyakarta, Februari 2019

TIM AHLI



(Ani Widayati, S.Pd., M.Pd., Ed.D)

**LEMBAR PENILAIAN
RENCANA PELAKSANAAN PEMBELAJARAN
SIKLUS 1**

Mata Pelajaran : Praktikum Akuntansi Lembaga

Kelas/Semester : XI AKL 1/ 2

Petunjuk:

1. Bapak/ Ibu diminta untuk memberikan penilaian atau validasi terhadap Rencana Pelaksanaan Pembelajaran (RPP)
2. Pengisian instrumen validasi ini dilakukan dengan memberi tanda ceklist (v) dalam kolom skor sesuai dengan kemampuan praktikum dan rambu-rambu skoring.
3. Kriteria penilaian
 Tidak baik : 1
 Cukup : 2
 Baik : 3
 Sangat baik : 4

No	Komponen RPP	Validasi			
		1	2	3	4
1	Perumusan Indikator Belajar a. Kejelasan rumusan b. Kelengkapan cakupan rumusan indikator c. Kesesuaian dengan kompetensi dasar d. Kesesuaian dengan standar kompetensi		✓	✓	✓ ✓
2	Pemilihan dan pengorganisasian materi pembelajaran a. Kesesuaian dengan kompetensi yang akan dicapai b. Keruntutan dan sistematika materi c. Kesesuaian materi dengan alokasi waktu			✓ ✓	✓
3	Pemilihan sumber dan media belajar a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran			✓ ✓	
4	Skenario pembelajaran a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran c. Kelengkapan langkah dalam tahapan pembelajaran dan kesesuaian dengan alokasi waktu				✓ ✓ ✓
5	Penggunaan Bahasa tulis a. Ketepatan ejaan b. Ketepatan pilihan kata			✓	✓

	c. Kebakuan struktur kalimat d. Bentuk huruf dan angka baku				✓
6	Penilaian validasi umum terhadap instrumen	a	(b)	c	d

Keterangan:

Tidak baik : 1

Cukup : 2

Baik : 3

Sangat baik : 4

a: dapat digunakan tanpa revisi

b: dapat digunakan setelah revisi

c: dapat digunakan dengan perubahan

d: belum dapat digunakan

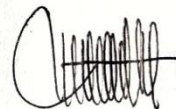
Catatan:

Saran untuk perbaikan :

- * sebaiknya rumusan indikator dan tujuan pembelajaran memuat degree/tingkatan yang harus dicapai
- * penulisan sumber belajar lebih didetailkan atau dilengkapi sesuai panduan yg berlaku

Yogyakarta, Februari 2019

TIM AHLI



(Eka Ari Wibawa, M.Pd)

**LEMBAR PENILAIAN
RENCANA PELAKSANAAN PEMBELAJARAN
SIKLUS II**

Mata Pelajaran : Praktikum Akuntansi Lembaga

Kelas/Semester : XI AKL 1/ 2

Petunjuk:

1. Bapak/ Ibu diminta untuk memberikan penilaian atau validasi terhadap Rencana Pelaksanaan Pembelajaran (RPP)
2. Pengisian instrumen validasi ini dilakukan dengan memberi tanda ceklist (v) dalam kolom skor sesuai dengan kemampuan praktikum dan rambu-rambu skoring.
3. Kriteria penilaian
 Tidak baik : 1
 Cukup : 2
 Baik : 3
 Sangat baik : 4

No	Komponen RPP	Validasi			
		1	2	3	4
1	Perumusan Indikator Belajar a. Kejelasan rumusan b. Kelengkapan cakupan rumusan indikator c. Kesesuaian dengan kompetensi dasar d. Kesesuaian dengan standar kompetensi		✓	✓	✓
2	Pemilihan dan pengorganisasian materi pembelajaran a. Kesesuaian dengan kompetensi yang akan dicapai b. Keruntutan dan sistematika materi c. Kesesuaian materi dengan alokasi waktu			✓	✓
3	Pemilihan sumber dan media belajar a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran			✓	
4	Skenario pembelajaran a. Kesesuaian strategi dan metode dengan tujuan pembelajaran b. Kesesuaian dengan materi pembelajaran c. Kelengkapan langkah dalam tahapan pembelajaran dan kesesuaian dengan alokasi waktu				✓
5	Penggunaan Bahasa tulis a. Ketepatan ejaan b. Ketepatan pilihan kata			✓	✓

	c. Kebakuan struktur kalimat				✓
	d. Bentuk huruf dan angka baku				✓
6	Penilaian validasi umum terhadap instrumen	a	(b)	c	d

Keterangan:

- | | |
|-----------------|-------------------------------------|
| Tidak baik : 1 | a: dapat digunakan tanpa revisi |
| Cukup : 2 | b: dapat digunakan setelah revisi |
| Baik : 3 | c: dapat digunakan dengan perubahan |
| Sangat baik : 4 | d: belum dapat digunakan |

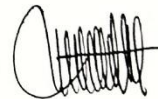
Catatan:

Saran untuk perbaikan :

- * sebaiknya rumusan indikator dan tujuan pembelajaran memuat degree/tingkatan yang harus dicapai
- * penulisan sumber belajar lebih didetailkan atau dilengkapi sesuai panduan yg berlaku

Yogyakarta, Februari 2019

TIM AHLI



(Eka Ari Wibawa, M.Pd)

RANGKUMAN PENILAIAN AHLI RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

Kategori Penilaian RPP:

Nilai	Kategori
$0 < x \leq 12,8$	Sangat Jelek
$12,8 < x \leq 25,6$	Jelek
$25,6 < x \leq 38,4$	Cukup Baik
$38,4 < x \leq 51,2$	Baik
$51,2 < x \leq 64$	Sangat Baik

Rangkuman Penilaian Tim Ahli Siklus I

Nama Validator	Nilai	Kategori
Ani Widayati, S.Pd, M.Pd, Ed.D	58	Sangat Baik
Eka Ary Wibawa, M. P.d	56	Sangat Baik
Rata-rata	57	Sangat Baik

Rangkuman Penilaian Tim Ahli Siklus II

Nama Validator	Nilai	Kategori
Ani Widayati, S.Pd, M.Pd, Ed.D	57	Sangat Baik
Eka Ary Wibawa, M. P.d	56	Sangat Baik
Rata-rata	56,5	Sangat Baik

TEST RESULT

PERHITUNGAN VALIDITAS ISI SIKLUS I

tabel aikens v

0,92

PENILAI		ANI WIDAYATI	EKA ARY W	YOLANDARU S	JAMIN	Σs	V	Keterangan
ITEM 1	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 2	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 3	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 4	SKOR	3	4	4	4	11	0,916667	TIDAK VALID
	s	2	3	3	3			
ITEM 5	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 6	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 7	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 8	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 9	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 10	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 11	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 12	SKOR	4	1	3	4	10	0,833333	TIDAK VALID
	s	3	0	4	3			
ITEM 13	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 14	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 15	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 16	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 17	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 18	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 19	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 20	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			

PERHITUNGAN VALIDITAS ISI SIKLUS II

tabel aikens v

0,92

PENILAI		ANI WIDAYATI	EKA ARY W	YOLANDARU S	GURU	Σs	V	Keterangan
ITEM 1	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 2	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 3	SKOR	3	4	3	4	10	0,833333	TIDAK VALID
	s	2	3	2	3			
ITEM 4	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 5	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 6	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 7	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 8	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 9	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 10	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 11	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 12	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 13	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 14	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 15	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 16	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 17	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 18	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 19	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			
ITEM 20	SKOR	4	4	4	4	12	1	VALID
	s	3	3	3	3			

LIST OF ATTENDEES

**DAFTAR HADIR SISWA HARIAN
TAHUN PELAJARAN 2018/2019**

Kelas

XI AKL 1

Progam Studi Keahlian

**Akuntansi dan Keuangan
Lembaga**

Kompetensi Keahlian

Akuntansi

NO	NIS	NAMA SISWA	TANGGAL, BULAN	
			FEBRUARI	
			19	26
1	12838	ARINA LISTI LUTFIANI	√	√
2	12839	DESTIANA FITRIA ASTUTI	√	√
3	12840	DIANA WAHYU WIJAYANTI	√	√
4	12841	DINA AMALIA	√	√
5	12842	DWI KIRANA SARI	√	√
6	12843	DWI RAHAYU M	√	√
7	12844	DWI UTAMI	√	i
8	12845	ENI RAHAYU	√	√
9	12846	ERNI PANGESTI	√	i
10	12847	FITHRIYAH FAJAR ROFIDAH	√	√
11	12848	HERNINDA TARISAPUTRI	√	√
12	12849	LAILA FAHMAWATI	√	√
13	12850	MERLINDA CAHYA WULAN O	√	√
14	12851	MERRY SAPIRA BELLA P	√	√
15	12852	NURUL OKTAVIA	√	√
16	12853	NURWENDAH	√	√
17	12854	PRACINTA YURINO PUTRI	√	√
18	12855	RANITA DEWI	√	√
19	12856	REZA ADHE ARRIFKA	√	√
20	12857	RIDHA ANINDA SAPUTRI	√	√
21	12858	RINDA EFRISTA SEPTIANA	√	√
22	12859	ROSI NASHRULLOH WATI	√	√
23	12860	ROSITA RAHAYU	√	√
24	12861	SAFA FRISKA NUR FAUZI	√	√
25	12862	SAIDAH MUBAROKAH	√	√
26	12863	SHOLEKHAH APRIYANI	√	√
27	12864	SINTA NUR FATIMAH	√	√
28	12865	SITI NURFATHONAH	√	√
29	12866	SITI ROHMAH	√	√
30	12867	VIKA ANINDA PRASTIWI	√	√
31	12868	WULAN SUTARNI PRATAMA	√	√
32	12869	YULIANA LESTARI	√	√
Jumlah			32	30

LIST OF SCORES

**Daftar Nilai Hasil Belajar
Tahun Ajaran: 2018/2019**

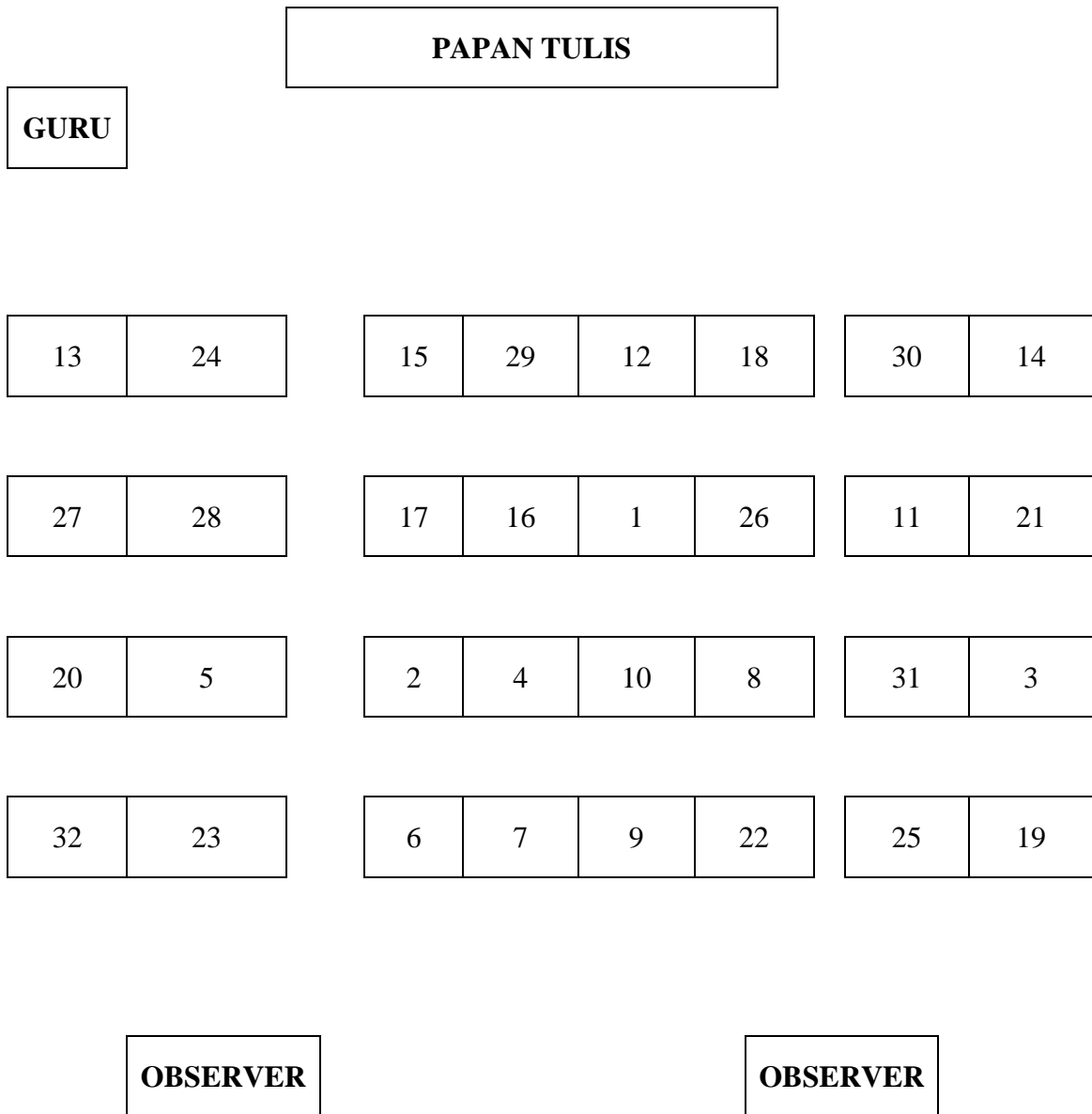
Kelas : XI AKL 1
Program Keahlian : Akuntansi Keuangan dan Lembaga
Kompetensi Keahlian : Akuntansi
Mata Pelajaran : Praktikum Akuntansi Lembaga
Pemerintah

No	NIS	Nama	Pra Siklus	Siklus I	Siklus II
1	12838	ARINA LISTI LUTFIANI	50	72,8	94,7
2	12839	DESTIANA FITRIA ASTUTI	50	89,6	78,9
3	12840	DIANA WAHYU WIJAYANTI	90	95,2	100
4	12841	DINA AMALIA	55	84,0	78,9
5	12842	DWI KIRANA SARI	60	84,0	73,6
6	12843	DWI RAHAYU M	70	95,2	94,7
7	12844	DWI UTAMI	60	89,6	-
8	12845	ENI RAHAYU	50	61,6	84,2
9	12846	ERNI PANGESTI	50	67,2	-
10	12847	FITHRIYAH FAJAR ROFIDAH	50	78,4	73,6
11	12848	HERNINDA TARISAPUTRI	90	84,0	94,7
12	12849	LAILA FAHMAWATI	55	72,8	94,7
13	12850	MERLINDA CAHYA WULAN O	35	44,8	73,6
14	12851	MERRY SAPIRA BELLA P	70	78,4	78,9
15	12852	NURUL OKTAVIA	45	67,2	94,7
16	12853	NURWENDAH	60	89,6	94,7
17	12854	PRACINTA YURINO PUTRI	60	89,6	94,7

18	12855	RANITA DEWI	60	89,6	89,4
19	12856	REZA ADHE ARRIFKA	70	84,0	100
20	12857	RIDHA ANINDA SAPUTRI	60	72,8	68,4
21	12858	RINDA EFRISTA SEPTIANA	80	84,0	100
22	12859	ROSI NASHRULLOH WATI	45	44,8	94,7
23	12860	ROSITA RAHAYU	70	89,6	94,7
24	12861	SAFA FRISKA NUR FAUZI	55	61,6	78,9
25	12862	SAIDAH MUBAROKAH	55	72,8	84,2
26	12863	SHOLEKHAH APRIYANI	50	72,8	94,7
27	12864	SINTA NUR FATIMAH	40	50,4	78,9
28	12865	SITI NURFATHONAH	50	95,2	89,4
29	12866	SITI ROHMAH	55	67,2	94,7
30	12867	VIKA ANINDA PRASTIWI	65	78,4	89,4
31	12868	WULAN SUTARNI PRATAMA	80	89,6	94,7
32	12869	YULIANA LESTARI	70	78,4	100
Rata-Rata			59,53	77,35	83,01
Nilai Tertinggi			90,00	95,20	100
Nilai Terendah			35,00	44,80	70,00
Jumlah Nilai ≥ 75			4	19	26
Persentase Siswa tuntas			12,50%	59,38%	86,67%
Persentase Siswa belum tuntas			87,50%	40,63%	13,33%

SETTING PLAN

DENAH TEMPAT DUDUK
KELAS XI AKL 1 SMK NEGERI 1 PENGASIH



QUESTIONNAIRE TRIAL LEARNING MOTIVATION

ANGKET UJI COBA MOTIVASI BELAJAR

Identitas Responden:

Nama :

No. Presensi :

Yang saya sayangi, siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019, angket penelitian ini dibuat dengan tujuan untuk memperoleh data tentang “Motivasi Belajar pada mata pelajaran Praktikum Akuntansi Lembaga”. Data tersebut selanjutnya akan digunakan sebagai bahan untuk penulisan penelitian. Saya mohon kesediaan siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019 untuk memberikan jawaban sesuai dengan kondisi yang dirasakan, bukan kondisi yang akan diharapkan.

Pengisian angket ini tidak ada pengaruhnya terhadap penilaian hasil kinerja dan prestasi siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019, namun akan sangat bermanfaat bagi saya selaku peneliti sebagai bahan penulisan penelitian. Sebagai peneliti, saya akan menjaga kerahasiaan tentang identitas diri. Atas perhatian dan kesediaan siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019 dalam pengisian angket ini, saya ucapkan terima kasih.

Petunjuk Pengisian Angket:

1. Tulis identitas Anda dengan benar dan lengkap
2. Perhatikan setiap pernyataan dengan seksama
3. Jawablah sesuai dengan kondisi anda sejak mengikuti pembelajaran Praktikum Akuntansi Lembaga dengan metode *Structured Dyadic Methods* (SDM)
4. Jawablah dengan memberi tanda centang pada kolom yang disediakan

Alternatif Jawaban

SL : Selalu

SR : Sering

KK : Kadang-kadang

TP : Tidak Pernah

No	Pernyataan	SL	SR	KK	TP
1	Saya antusias mengikuti pelajaran dari awal hingga akhir				
2	Saya antusias mencermati setiap materi yang disampaikan guru				
3	Saya tidak dapat menjelaskan materi kepada teman saya				
4	Saya memahami materi yang dijelaskan oleh teman saya				
5	Saya tidak menyerah saat ada kesulitan pada materi				
6	Saya tidak memahami materi apabila dijelaskan oleh teman saya				
7	Saya tidak memahami aturan main dalam pembelajaran dengan metode <i>Structured Dyadic Methods (SDM)</i> ini				
8	Saya mengerjakan tugas Praktikum Akuntansi Lembaga sampai selesai				
9	Saya belajar untuk memecahkan masalah				
10	ketika menjadi tutor, saya tekun dalam mengajarkan kepada siswa				
11	Saya menyelesaikan tugas Praktikum Akuntansi Lembaga tepat waktu				
12	Saya mengerjakan tugas Praktikum Akuntansi Lembaga secara teliti				
13	Saya suka berpendapat berdasarkan data				
14	Saya belajar karena paksaan dan menghindari dari permasalahan				
15	Saya memperhatikan penjelasan guru saat menyampaikan materi pembelajaran				
16	Saya enggan bertanya kepada guru ketika saya belum memahami materi pembelajaran yang sudah dijelaskan				
17	Saya memperlajari kembali materi pembelajaran yang telah disampaikan oleh guru				
18	Saya mengerjakan soal dengan teman saya walaupun tugas mandiri				
19	Saya mengerjakan soal secara mandiri, namun kemudian mencocokkan jawaban dengan teman saya				
20	Saya mengerjakan soal secara mandiri tanpa menggantungkan jawaban atau hasil pekerjaan dari siswa lain				
21	Saya membaca buku lain untuk tambahan referensi belajar				
22	Saya mencari materi lain di internet sebagai tambahan referensi belajar				
23	Saya mengamati keadaan sekitar yang berkaitan dengan akuntansi lembaga untuk dibahas dikelas				
24	Saya suka untuk berargumen dan bertukar pendapat agar saling melengkapi				
25	Jika ada permasalahan, saya merasa senang untuk mengatasinya				

**CALCULATION
QUESTIONNAIRE TRIAL
LEARNING MOTIVATION**

PERHITUNGAN ANGKET UJI COBA MOTIVASI BELAJAR

N/BUTIR	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Jumlah
1	3	3	3	2	3	3	3	3	2	3	2	3	3	3	2	2	4	2	3	3	3	4	3	3	4	72
2	4	3	4	3	4	4	2	3	3	3	2	3	3	2	3	2	3	2	4	4	3	4	3	3	4	78
3	4	2	3	3	2	2	3	3	2	3	2	3	3	2	2	2	3	1	3	3	4	4	3	4	4	70
4	4	3	3	3	3	3	3	2	2	3	2	3	3	2	2	2	2	2	3	3	3	3	3	3	3	68
5	4	3	3	3	3	3	3	2	2	3	2	3	3	2	2	2	2	2	3	3	3	3	3	3	3	68
6	4	4	3	4	3	3	3	3	3	4	2	4	4	3	1	1	3	4	4	4	4	4	3	3	4	82
7	4	3	3	3	3	3	2	4	2	3	3	3	3	3	2	1	4	3	4	4	4	4	4	4	4	80
8	4	2	2	1	2	3	3	2	2	2	3	4	4	2	1	3	3	1	2	2	2	2	2	2	3	59
9	4	2	3	1	2	3	2	3	1	3	2	4	3	2	2	1	3	1	2	2	3	2	3	2	4	60
10	4	3	3	4	4	3	1	3	1	3	3	3	3	4	4	2	4	2	4	4	2	4	4	4	4	80
11	4	3	4	4	3	3	2	3	2	2	4	4	4	3	1	1	4	3	3	3	1	3	4	4	4	76
12	4	2	3	3	3	3	3	3	4	4	3	3	3	3	2	1	3	3	3	3	4	4	4	4	4	79
13	4	3	4	2	3	4	2	4	1	2	4	4	3	3	1	2	1	2	4	4	1	1	4	3	4	70
14	4	3	4	3	3	3	3	4	1	2	3	2	1	3	3	2	3	3	3	4	4	3	3	3	4	74
15	4	3	3	2	2	4	2	4	1	3	3	3	3	3	2	2	3	2	3	4	2	2	4	3	4	71
16	4	3	3	3	3	3	3	2	2	2	2	3	4	4	4	3	4	3	4	4	4	4	3	3	4	81
17	4	2	3	4	4	3	1	4	2	4	3	4	4	3	2	1	3	2	3	3	4	3	2	4	4	76
18	4	3	4	3	3	4	4	3	2	1	3	3	4	2	2	2	4	2	3	3	3	3	4	2	4	75
19	4	3	3	2	3	3	2	4	2	1	3	3	4	3	1	1	3	2	4	3	4	4	3	4	4	73
20	4	2	3	4	3	3	3	3	2	3	3	4	3	2	2	2	3	2	4	4	4	4	4	3	4	78
21	4	3	3	3	2	3	3	1	3	3	2	3	3	2	2	2	2	2	2	3	4	3	3	4	4	69
22	4	3	3	3	3	3	3	3	2	2	3	3	2	2	2	1	3	2	3	3	4	3	3	2	4	69
23	4	3	4	3	3	4	4	3	3	2	3	3	4	3	3	2	4	3	3	3	3	4	4	3	4	82
24	4	3	3	3	3	2	3	2	2	3	4	4	3	4	3	3	3	3	3	3	4	4	4	4	4	81
25	4	3	4	3	3	3	3	2	1	1	4	4	4	3	3	1	2	2	3	3	4	4	4	4	4	76
26	4	3	2	3	3	4	2	4	3	4	3	3	3	3	3	4	2	3	3	3	4	4	3	4	4	81

27	4	4	2	4	4	4	3	3	3	4	4	4	4	4	4	4	2	4	4	4	4	4	3	4	4	92
28	4	4	3	3	3	3	3	3	2	3	3	4	4	3	3	2	3	3	3	3	3	3	4	3	4	79
29	4	4	3	3	3	3	3	4	2	3	3	4	4	4	3	2	3	3	4	4	3	3	3	3	4	82
30	4	3	4	3	3	3	1	3	2	4	2	2	3	4	2	2	2	2	3	3	3	4	3	3	4	72

VALIDITY AND RELIABILITY RESULT

HASIL UJI VALIDITAS DAN RELIABILITAS

Correlations

		Total	Kesimpulan
butir1	Pearson Correlation Sig. (2- tailed) N	,480* ,011 30	VALID
butir2	Pearson Correlation Sig. (2- tailed) N	,539** ,004 30	VALID
butir3	Pearson Correlation Sig. (2- tailed) N	,630** ,000 30	VALID
butir4	Pearson Correlation Sig. (2- tailed) N	,514** ,006 30	VALID
butir5	Pearson Correlation Sig. (2- tailed) N	,029 ,885 30	TDK VALID
butir6	Pearson Correlation Sig. (2- tailed) N	,593** ,001 30	VALID
butir7	Pearson Correlation Sig. (2- tailed) N	,687** ,000 30	VALID
butir8	Pearson Correlation Sig. (2- tailed) N	,722** ,000 30	VALID
butir9	Pearson Correlation	,197	

Reliability Statistics

Cronbach's Alpha	N of Items
,766	21

	Sig. (2-tailed) N	,325 30	TDK VALID
butir10	Pearson Correlation Sig. (2-tailed) N	,561** ,002 30	VALID
butir11	Pearson Correlation Sig. (2-tailed) N	,765** ,000 30	VALID
butir12	Pearson Correlation Sig. (2-tailed) N	,840** ,000 30	VALID
butir13	Pearson Correlation Sig. (2-tailed) N	-,176 ,381 30	TDK VALID
butir14	Pearson Correlation Sig. (2-tailed) N	,251 ,206 30	TDK VALID
butir15	Pearson Correlation Sig. (2-tailed) N	,595** ,001 30	VALID
butir16	Pearson Correlation Sig. (2-tailed) N	,666** ,000 30	VALID
butir17	Pearson Correlation Sig. (2-tailed) N	,750** ,000 30	VALID
butir18	Pearson Correlation Sig. (2-tailed) N	,444* ,020 30	VALID
butir19	Pearson Correlation Sig. (2-tailed) N	,569** ,002 30	VALID

butir20	Pearson Correlation Sig. (2- tailed) N	,733** ,000 30	VALID
butir21	Pearson Correlation Sig. (2- tailed) N	,651** ,000 30	VALID
butir22	Pearson Correlation Sig. (2- tailed) N	,689** ,000 30	VALID
butir23	Pearson Correlation Sig. (2- tailed) N	,731** ,000 30	VALID
butir24	Pearson Correlation Sig. (2- tailed) N	-,274 ,166 30	TDK VALID
butir25	Pearson Correlation Sig. (2- tailed) N	,641** ,000 30	VALID

QUESTIONNAIRE ASSESSMENT OF LEARNING MOTIVATION

ANGKET PENELITIAN MOTIVASI BELAJAR

Identitas Responden:

Nama :

No. Presensi :

Yang saya sayangi, siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019, angket penelitian ini dibuat dengan tujuan untuk memperoleh data tentang “Motivasi Belajar pada mata pelajaran Praktikum Akuntansi Lembaga”. Data tersebut selanjutnya akan digunakan sebagai bahan untuk penulisan penelitian. Saya mohon kesediaan siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019 untuk memberikan jawaban sesuai dengan kondisi yang dirasakan, bukan kondisi yang akan diharapkan.

Pengisian angket ini tidak ada pengaruhnya terhadap penilaian hasil kinerja dan prestasi siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019, namun akan sangat bermanfaat bagi saya selaku peneliti sebagai bahan penulisan penelitian. Sebagai peneliti, saya akan menjaga kerahasiaan tentang identitas diri. Atas perhatian dan kesediaan siswa kelas XI AKL 1 SMK Negeri 1 Pengasih Tahun Ajaran 2018/2019 dalam pengisian angket ini, saya ucapkan terima kasih.

Petunjuk Pengisian Angket:

1. Tulis identitas Anda dengan benar dan lengkap
2. Perhatikan setiap pernyataan dengan seksama
3. Jawablah sesuai dengan kondisi anda sejak mengikuti pembelajaran Praktikum Akuntansi Lembaga dengan metode *Structured Dyadic Methods* (SDM)
4. Jawablah dengan memberi tanda centang pada kolom yang disediakan

Alternatif Jawaban

SL : Selalu

SR : Sering

KK : Kadang-kadang

TP : Tidak Pernah

No	Pernyataan	SL	SR	KK	TP
1	Saya antusias mengikuti pelajaran dari awal hingga akhir				
2	Saya antusias mencermati setiap materi yang disampaikan guru				
3	Saya tidak dapat menjelaskan materi kepada teman saya				
4	Saya memahami materi yang dijelaskan oleh teman saya				
5	Saya tidak memahami materi apabila dijelaskan oleh teman saya				
6	Saya tidak memahami aturan main dalam pembelajaran dengan metode <i>Structured Dyadic Methods (SDM)</i> ini				
7	Saya mengerjakan tugas Praktikum Akuntansi Lembaga sampai selesai				
8	ketika menjadi tutor, saya tekun dalam mengajarkan kepada siswa				
9	Saya menyelesaikan tugas Praktikum Akuntansi Lembaga tepat waktu				
10	Saya mengerjakan tugas Praktikum Akuntansi Lembaga secara teliti				
11	Saya memperhatikan penjelasan guru saat menyampaikan materi pembelajaran				
12	Saya enggan bertanya kepada guru ketika saya belum memahami materi pembelajaran yang sudah dijelaskan				
13	Saya memperelajari kembali materi pembelajaran yang telah disampaikan oleh guru				
14	Saya mengerjakan soal dengan teman saya walaupun tugas mandiri				
15	Saya mengerjakan soal secara mandiri, namun kemudian mencocokkan jawaban dengan teman saya				
16	Saya mengerjakan soal secara mandiri tanpa menggantungkan jawaban atau hasil pekerjaan dari siswa lain				
17	Saya membaca buku lain untuk tambahan referensi belajar				
18	Saya mencari materi lain di internet sebagai tambahan referensi belajar				
19	Saya mengamati keadaan sekitar yang berkaitan dengan akuntansi lembaga untuk dibahas dikelas				
20	Jika ada permasalahan, saya merasa senang untuk mengatasinya				

LEARNING MOTIVATION SCORE CALCULATION BASED ON QUESTIONNAIRE

PERHITUNGAN SKOR MOTIVASI BELAJAR SISWA BERDASARKAN ANGKET SIKLUS I

NO	INDIKATOR																				TOTAL	SKOR
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
1	4	4	3	3	3	4	3	4	3	3	3	3	2	3	2	2	3	3	3	3	61	76%
2	3	3	3	3	4	4	4	3	4	3	3	3	3	4	3	3	3	2	2	2	62	78%
3	3	3	3	4	3	3	4	4	4	4	3	3	3	3	3	3	3	4	2	3	65	81%
4	3	3	3	3	3	4	4	4	3	3	4	4	3	2	2	3	3	2	2	3	61	76%
5	4	4	4	3	3	3	4	4	4	3	4	3	3	4	4	4	2	2	3	2	67	84%
6	3	3	3	2	3	4	3	3	2	2	3	3	3	3	3	3	2	3	2	3	56	70%
7	4	4	3	4	3	4	4	3	3	4	4	4	4	3	3	3	3	3	4	3	70	88%
8	3	3	3	2	3	3	3	2	2	2	2	4	2	3	2	3	3	2	3	3	53	66%
9	4	4	3	2	3	3	3	4	4	4	4	3	2	3	3	4	3	3	2	2	63	79%
10	2	3	2	4	3	2	3	3	4	4	4	3	3	3	3	3	3	3	3	3	61	76%
11	3	3	3	2	3	3	3	2	3	3	3	3	2	3	2	3	2	2	2	3	53	66%
12	3	3	3	2	3	3	3	2	3	3	3	3	3	3	2	3	2	2	2	3	54	68%
13	4	3	3	2	2	2	4	4	4	3	3	4	3	3	2	3	3	4	4	3	63	79%
14	2	2	3	3	4	3	3	3	3	2	2	4	3	3	2	2	3	3	3	2	55	69%
15	3	2	3	3	3	3	4	3	3	3	3	3	3	3	3	3	2	3	2	2	57	71%
16	3	3	3	3	3	4	3	3	3	3	3	3	2	3	3	3	2	2	2	2	56	70%
17	3	3	3	3	3	4	3	3	3	3	3	3	2	3	2	2	2	2	3	3	56	70%
18	3	3	3	3	3	3	4	3	4	4	3	4	3	3	3	3	2	2	2	2	60	75%
19	2	3	3	3	3	3	4	3	2	2	2	4	3	3	3	3	3	2	2	2	55	69%
20	4	4	4	3	4	3	4	3	4	3	4	3	2	4	4	4	2	3	4	3	69	86%
21	3	3	3	2	3	3	3	2	3	2	3	3	2	3	2	3	3	2	3	2	53	66%
22	4	4	3	2	3	3	4	2	3	3	4	3	3	3	3	3	3	2	3	2	60	75%
23	4	4	3	3	3	2	3	3	3	3	3	3	3	3	3	3	2	3	2	2	58	73%
24	3	3	3	3	3	2	2	3	2	3	3	3	3	3	3	3	2	2	3	3	55	69%
25	2	2	3	2	3	2	3	2	3	3	1	3	3	3	4	2	2	2	2	2	49	61%

26	3	3	3	2	3	4	3	3	2	3	3	4	3	3	3	2	3	3	3	3	59	74%	
27	2	3	3	2	3	3	3	2	3	3	3	4	3	3	3	3	3	3	3	3	58	73%	
28	3	2	3	3	4	4	3	3	4	3	3	3	3	4	3	3	3	3	3	3	63	79%	
29	3	3	3	3	4	4	3	3	3	3	2	4	3	3	3	2	2	3	3	3	60	75%	
30	2	2	3	3	4	3	3	3	3	2	3	3	2	3	3	3	4	3	4	3	59	74%	
31	3	3	3	2	3	3	4	3	3	2	3	3	3	3	3	3	3	2	2	3	57	71%	
32	4	3	3	2	3	2	3	3	3	3	3	3	3	3	3	2	2	2	2	2	54	68%	
JUMLAH	99	98	97	86	101	100	107	95	100	94	97	106	88	99	90	92	83	82	85	83	1882		
Skor Max	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	2560		
Skor	77%	77%	76%	67%	79%	78%	84%	74%	78%	73%	76%	83%	69%	77%	70%	72%	65%	64%	66%	65%	73,40%		
Indikator	1						2				3			4			5						
Persentase Skor	75,65%						77,34%				75,78%			73,18%			65,04%						

PERHITUNGAN SKOR MOTIVASI BELAJAR SISWA BERDASARKAN ANGKET SIKLUS II

NO	INDIKATOR																				TOTAL	SKOR
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
1	4	4	3	3	4	4	4	4	4	4	4	3	4	3	4	3	4	3	4	4	74	93%
2	4	4	4	3	4	3	4	4	4	3	3	4	4	4	3	3	4	3	3	4	72	90%
3	3	3	3	3	3	3	4	4	4	4	3	4	4	3	3	3	4	4	3	3	68	85%
4	4	3	3	3	4	4	4	3	3	3	4	4	4	4	4	4	3	3	3	3	70	88%
5	3	3	3	3	3	3	4	3	3	4	3	3	4	4	4	4	4	3	3	3	67	84%
6	4	4	3	3	4	4	3	3	3	3	3	4	3	3	3	3	3	3	4	3	66	83%
7																					0	0%
8	3	3	3	3	3	4	3	3	3	3	3	3	3	3	4	3	3	3	3	3	62	78%
9																					0	0%
10	3	4	3	4	3	3	4	3	3	4	4	3	3	3	3	3	3	3	3	4	66	83%
11	3	3	3	2	3	3	3	3	3	3	3	3	3	3	4	3	4	3	3	3	61	76%
12	3	3	3	3	3	2	4	3	4	4	3	3	3	3	4	3	3	3	3	3	63	79%
13	4	4	3	3	3	3	4	3	4	4	3	4	3	3	4	3	3	4	4	3	69	86%
14	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	61	76%
15	3	3	4	3	3	3	4	4	3	3	3	3	3	4	3	3	3	3	4	3	65	81%
16	3	3	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	4	3	3	66	83%
17	3	3	3	3	4	4	3	3	3	3	3	3	3	3	3	4	3	4	4	4	66	83%
18	4	3	3	4	3	4	4	3	4	3	3	4	3	3	3	3	3	3	3	3	66	83%
19	4	3	3	3	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	65	81%
20	3	3	4	3	4	3	3	3	4	3	3	3	4	4	4	4	4	4	4	3	70	88%
21	2	2	3	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	59	74%
22	3	3	3	4	3	3	3	4	4	3	4	3	3	4	3	3	3	3	3	3	65	81%
23	4	4	3	3	3	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	68	85%
24	3	3	3	4	3	3	4	4	3	3	3	3	4	3	3	3	3	3	3	3	64	80%

25	4	3	3	3	3	4	4	3	4	4	3	3	3	3	4	3	3	3	3	4	67	84%
26	4	3	4	4	4	3	4	3	4	3	4	3	4	3	3	3	3	3	3	3	68	85%
27	3	3	3	4	3	3	3	3	4	3	3	3	3	3	3	3	3	3	4	3	63	79%
28	2	3	3	3	4	4	3	3	4	3	3	3	3	4	4	3	3	3	3	4	65	81%
29	4	3	4	3	4	4	3	4	3	4	4	3	3	3	3	3	3	4	3	3	68	85%
30	2	3	3	3	4	3	3	4	3	3	4	3	3	3	3	3	4	3	4	3	64	80%
31	3	3	3	3	3	4	3	3	4	3	3	3	3	4	3	4	3	3	4	3	65	81%
32	4	4	3	3	3	4	4	3	4	3	4	3	3	3	3	3	3	3	3	3	66	83%
JUMLAH	99	96	96	96	102	103	107	101	105	99	99	96	99	98	100	95	97	96	99	96	1979	
Skor Max	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	2560	
Skor	77%	75%	75%	75%	80%	80%	84%	79%	82%	77%	77%	75%	77%	77%	78%	74%	76%	75%	77%	75%	77,24%	
Indikator	1					2					3			4			5					
Persentase Skor	77,08%					80,47%					76,56%			76,30%			75,78%					

LEARNING MOTIVATION SCORE CALCULATION BASED ON OBSERVATION

PERHITUNGAN SKOR MOTIVASI BELAJAR SISWA BERDASARKAN OBSERVASI PRA SIKLUS

NO	INDIKATOR								TOTAL	SKOR
	1	2	3	4	5	6	7	8		
1	2	1	2	1	3	3	2	2	16	67%
2	2	1	1	2	2	2	1	2	13	54%
3	1	2	3	1	2	2	2	2	15	63%
4	2	2	3	3	1	2	2	2	17	71%
5	2	1	2	2	1	1	1	2	12	50%
6	2	1	2	2	2	2	2	2	15	63%
7	2	2	2	3	1	2	2	2	16	67%
8	1	3	1	2	2	1	2	2	14	58%
9	2	3	2	2	2	2	2	2	17	71%
10	2	2	1	2	2	2	2	2	15	63%
11	2	2	1	2	1	1	3	2	14	58%
12	1	2	1	2	2	2	2	1	13	54%
13	1	1	2	2	2	3	2	1	14	58%
14	2	1	2	2	2	2	2	3	16	67%
15	2	1	2	3	1	1	2	1	13	54%
16	2	2	1	2	2	2	2	2	15	63%
17	1	2	2	3	1	1	3	2	15	63%
18	2	1	2	2	2	2	2	1	14	58%
19	2	2	1	2	3	3	3	1	17	71%
20	1	2	2	2	2	2	1	2	14	58%
21	2	2	2	2	3	2	2	2	17	71%
22	2	1	3	3	2	2	2	2	17	71%
23	2	2	2	2	2	2	1	2	15	63%
24	1	2	2	2	3	2	1	2	15	63%
25	2	2	1	3	1	2	2	1	14	58%

26	2	3	2	3	2	1	2	2	17	71%
27	2	1	1	2	2	2	2	2	14	58%
28	2	2	3	2	1	2	1	1	14	58%
29	1	2	3	2	3	2	2	2	17	71%
30	2	2	1	3	3	3	1	2	17	71%
31	2	1	1	2	2	3	2	2	15	63%
32	1	2	1	3	2	2	2	1	14	58%
JUMLAH	55	56	57	71	62	63	60	57	481	
Skor Max	96	96	96	96	96	96	96	96	768	
Skor	57,29%	58,33%	59,38%	73,96%	64,58%	65,63%	62,50%	59,38%	63,85%	
Indikator	1			2	3		4	5		
Persentase Skor	58,33%			73,96%	65,10%		62,50%	59,38%		

PERHITUNGAN SKOR MOTIVASI BELAJAR SISWA BERDASARKAN OBSERVASI SIKLUS I

NO	INDIKATOR								TOTAL	SKOR
	1	2	3	4	5	6	7	8		
1	2	1	3	3	3	2	2	2	18	75%
2	2	1	1	3	3	2	2	2	16	67%
3	2	2	1	3	2	1	2	2	15	63%
4	2	1	2	3	3	2	2	2	17	71%
5	1	2	2	2	2	3	3	1	16	67%
6	2	1	1	3	2	3	3	1	16	67%
7	2	2	2	2	3	2	2	2	17	71%
8	2	2	1	3	2	2	2	1	15	63%
9	2	1	2	3	2	3	2	2	17	71%
10	2	1	2	2	3	3	2	3	18	75%
11	3	3	3	3	1	3	2	1	19	79%
12	2	3	2	3	3	3	2	2	20	83%
13	2	1	2	2	1	3	2	3	16	67%
14	3	2	2	3	2	2	2	2	18	75%
15	1	1	3	3	3	2	2	2	17	71%
16	1	2	3	3	1	2	1	2	15	63%
17	2	2	1	3	3	2	1	2	16	67%
18	3	2	2	2	1	3	2	2	17	71%
19	3	3	3	3	3	3	2	2	22	92%
20	1	3	2	3	1	2	2	1	15	63%
21	3	2	2	2	2	2	2	1	16	67%
22	2	2	3	3	1	2	3	3	19	79%
23	2	3	2	2	3	1	2	3	18	75%
24	2	2	1	3	2	2	3	1	16	67%

25	2	2	1	3	2	3	2	2	17	71%
26	2	3	3	3	2	1	2	2	18	75%
27	2	3	2	2	3	2	3	3	20	83%
28	2	1	2	3	2	3	2	2	17	71%
29	1	3	1	2	3	2	2	3	17	71%
30	1	2	2	3	2	2	2	1	15	63%
31	2	1	3	3	3	3	2	3	20	83%
32	2	3	2	3	2	3	3	2	20	83%
JUMLAH	63	63	64	87	71	74	68	63	553	
Skor Max	96	96	96	96	96	96	96	96	768	
Skor	65,63%	65,63%	66,67%	90,63%	73,96%	77,08%	70,83%	65,63%	73,72%	
Indikator	1			2	3		4	5		
Persentase Skor	65,97%			90,63%	75,52%		70,83%	65,63%		

PERHITUNGAN SKOR MOTIVASI BELAJAR SISWA BERDASARKAN OBSERVASI SIKLUS II

NO	INDIKATOR								TOTAL	SKOR
	1	2	3	4	5	6	7	8		
1	2	3	2	3	2	3	2	2	19	79%
2	2	3	3	3	3	2	1	3	20	83%
3	3	3	3	3	3	3	3	3	24	100%
4	2	3	3	3	1	2	3	3	20	83%
5	3	2	3	3	2	3	2	3	21	88%
6	3	3	3	3	2	3	2	3	22	92%
7									0	0%
8	2	3	2	3	2	2	2	2	18	75%
9									0	0%
10	3	3	2	3	3	2	3	2	21	88%
11	3	3	2	3	3	1	3	2	20	83%
12	2	2	2	3	2	3	3	3	20	83%
13	3	2	3	3	3	2	2	3	21	88%
14	2	2	3	3	3	1	2	2	18	75%
15	2	2	3	3	2	2	3	3	20	83%
16	3	2	2	3	2	3	3	2	20	83%
17	3	2	2	3	3	3	2	2	20	83%
18	2	2	2	3	3	2	2	3	19	79%
19	3	3	3	3	3	3	3	3	24	100%
20	2	2	2	3	2	3	2	2	18	75%
21	2	2	2	3	3	2	3	2	19	79%
22	2	3	2	3	3	3	3	3	22	92%
23	2	2	3	3	3	2	3	2	20	83%
24	3	2	2	3	3	3	2	2	20	83%

25	2	3	2	3	2	2	3	2	19	79%
26	2	2	2	3	2	3	3	2	19	79%
27	2	2	3	3	3	3	2	2	20	83%
28	2	2	3	3	2	2	3	3	20	83%
29	2	2	2	3	3	3	2	2	19	79%
30	2	2	3	3	3	2	3	2	20	83%
31	3	3	2	3	2	2	2	2	19	79%
32	3	2	2	3	2	2	2	2	18	75%
JUMLAH	72	72	73	90	75	72	74	72	600	
Skor Max	96	96	96	96	96	96	96	96	768	
Skor	75,00%	75,00%	76,04%	93,75%	78,13%	75,00%	77,08%	75,00%	79,55%	
Indikator	1			2	3		4	5		
Persentase Skor	75,35%			93,75%	76,56%		77,08%	75,00%		

ADMINISTRATION



BADAN KESATUAN BANGSA DAN POLITIK

Jl. Jenderal Sudirman No 5 Yogyakarta – 55233
Telepon : (0274) 551136, 551275, Fax (0274) 551137

Yogyakarta, 18 Februari 2019

Kepada Yth. :

Nomor : 074/1777/Kesbangpol/2019
Perihal : Rekomendasi Penelitian

Kepala Dinas Pendidikan, Pemuda, dan
Olahraga DIY

di Yogyakarta

Memperhatikan surat :

Dari : Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta
Nomor : B/518/UN34.18/PP.07.02/2019
Tanggal : 15 Februari 2019
Perihal : Izin Penelitian

Setelah mempelajari surat permohonan dan proposal yang diajukan, maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan skripsi dengan judul proposal : **"PENERAPAN MODEL PEMBELAJARAN STRUCTURED DYADIC METHODS (SDM) UNTUK MENINGKATKAN MOTIVASI BELAJAR DAN HASIL BELAJAR SISWA PADA MATA PELAJARAN PRAKTIKUM AKUNTANSI LEMBAGA KELAS XI AKL 1 SMK NEGERI 1 PENGASIH TAHUN AJARAN 2018/2019"** kepada:

Nama : CHILYATUL UMNIAH
NIM : 15803241034
No.HP/Identitas : 085647540319/3402064904970002
Prodi/Jurusan : Pendidikan Akuntansi / Pendidikan Akuntansi
Fakultas : Fakultas Ekonomi Universitas Negeri Yogyakarta
Lokasi Penelitian : SMK Negeri 1 Pengasih, Kulon Progo
Waktu Penelitian : 19 Februari 2019 s.d 29 Maret 2019

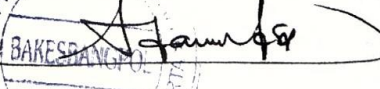
Sehubungan dengan maksud tersebut, diharapkan agar pihak yang terkait dapat memberikan bantuan / fasilitas yang dibutuhkan.

Kepada yang bersangkutan diwajibkan:

1. Menghormati dan mentaati peraturan dan tata tertib yang berlaku di wilayah riset/penelitian;
2. Tidak dibenarkan melakukan riset/penelitian yang tidak sesuai atau tidak ada kaitannya dengan judul riset/penelitian dimaksud;
3. Menyerahkan hasil riset/penelitian kepada Badan Kesbangpol DIY selambat-lambatnya 6 bulan setelah penelitian dilaksanakan.
4. Surat rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat rekomendasi sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat rekomendasi ini.

Rekomendasi Ijin Riset/Penelitian ini dinyatakan tidak berlaku, apabila ternyata pemegang tidak mentaati ketentuan tersebut di atas.

Demikian untuk menjadikan maklum.

KEPALA
BADAN KESBANGPOL DIY

AGUNG SUPRIYONO, SH
NIP. 19601026 199203 1 004

Tembusan disampaikan Kepada Yth :

1. Gubernur DIY (sebagai laporan)
2. Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta;
3. Yang bersangkutan.



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAAHRAHA

Jalan Cendana No. 9 Yogyakarta, Telepon (0274) 550330, Fax. 0274 513132
Website : www.dikpora.jogjapro.go.id, email : dikpora@jogjapro.go.id, Kode Pos 55166

Yogyakarta, 19 Februari 2019

Nomor : 070/01777
Lamp : -
Hal : Rekomendasi
Penelitian

Kepada Yth.

1. Kepala SMKN 1 Pengasih

Dengan hormat, memperhatikan surat dari Badan Kesatuan Bangsa dan Politik Pemerintah Daerah Daerah Istimewa Yogyakarta nomor 074/1777/Kesbangpol/2019 tanggal 18 Februari 2019 perihal Rekomendasi Penelitian, kami sampaikan bahwa Dinas Pendidikan, Pemuda, dan Olahraga DIY memberikan izin rekomendasi penelitian kepada:

Nama : Chilyatul Umniyah
NIM : 15803241034
Prodi/Jurusan : Pendidikan Akuntansi
Fakultas : Ekonomi
Universitas : Universitas Negeri Yogyakarta
Judul : PENERAPAN MODEL PEMBELAJARAN STRUCTURED DYADIC METHODS (SDM) UNTUK MENINGKATKAN MOTIVASI BELAJAR
: DAN HASIL BELAJAR SISWA PADA MATA PELAJARAN
PRAKTIKUM AKUNTANSI LEMBAGA KELAS XI AKL 1 SMK
NEGERI 1 PENGASIH TAHUN AJARAN 2018/2019
Lokasi : SMKN 1 Pengasih,
Waktu : 19 Februari 2019 s.d 29 Maret 2019

Dengan ketentuan sebagai berikut :

1. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi penelitian.
2. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Atas perhatian dan kerjasama yang baik, kami menyampaikan terimakasih.

a.n Kepala
Kepala Bidang Perencanaan dan
Pengembangan Mutu Pendidikan

Didik Wardaya, S.E., M.Pd.
NIP 19660530 198602 1 002

Tembusan Yth :

1. Kepala Dinas Dikpora DIY
2. Kepala Bidang Dikmenti Dikpora DIY

Catatan:

Hasil print out dan bukti rekomendasi ini
sudah berlaku tanpa Cap



*Scan kode untuk cek validnya surat ini.



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA DAN OLAHRAGA
BALAI PENDIDIKAN MENENGAH KABUPATEN KULON PROGO
SMK N 1 PENGASIH

Jl. Kawijo 11 Kabupaten Kulon Progo 55652, Telp. (0274) 773081, Fax. (0274) 774636
e-mail smk1png@yahoo.com website <http://www.smkn1pengasih.net/>

SURAT KETERANGAN

Nomor : 423 / 200

Yang bertanda tangan di bawah ini :

Nama : Dra. RR. ISTIHARI NUGRAHENI, M. Hum.
NIP : 19611023 198803 2 001
Jabatan : Kepala Sekolah

Dengan ini menerangkan bahwa :

Nama : CHILYATUL UMNIYAH
NIM : 15803241034
Program Studi : Pendidikan Akuntansi
Fakultas Ekonomi Universitas Negeri Yogyakarta
Judul Penelitian : PENERAPAN MODEL PEMBELAJARAN STRUCTURED
DYADIC METHODS (SDM) UNTUK MENINGKATKAN
MOTIVASI BELAJAR DAN HASIL BELAJAR SISWA
PADA MATA PELAJARAN PRAKTIKUM AKUNTANSI
LEMBAGA KELAS XI AKL 1 SMK NEGERI 1 PENGASIH
TAHUN AJARAN 2018/2019
Waktu Penelitian : 19 Februari s.d. 6 Maret 2019

Saudara tersebut di atas benar-benar telah melaksanakan penelitian sesuai dengan judul pada SMK N 1 Pengasih Kulon Progo .

Demikian Surat Keterangan ini dibuat sesuai dengan keadaan yang sebenarnya dan semoga dapat dipergunakan sebagaimana mestinya.



Dra. RR. ISTIHARI NUGRAHENI, M. Hum.
NIP 19611023 198803 2 001

DOKUMENTATION

Observasi Awal



Konsultasi dengan Guru Pembimbing

SIKLUS 1



Penjelasan teknis pembelajaran *Structured Dyadic Methods* (SDM)



Post Test Siklus 1



Pembelajaran Structured Dyadic Methods (SDM)



Proses observasi siklus 1

Siklus II



Pre Test Siklus II



Pembelajaran *Structured Dyadic Methods* (SDM)



Observasi



Review Materi



XI AKL 1